

REFERENCE TITLE: county assessors; procedures

State of Arizona  
Senate  
Forty-eighth Legislature  
First Regular Session  
2007

## **SB 1553**

Introduced by  
Senator Tibshraeny: Representative McClure

AN ACT

AMENDING SECTIONS 42-11009, 42-12153, 42-12155, 42-13302 AND 42-16054,  
ARIZONA REVISED STATUTES; RELATING TO COUNTY ASSESSORS.

(TEXT OF BILL BEGINS ON NEXT PAGE)

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

2 Section 1. Section 42-11009, Arizona Revised Statutes, is amended to  
3 read:

4 42-11009. Public access to valuation and assessment information

5 A. The county assessor or the department shall:

6 1. Make public documents and public records that relate to locally  
7 assessed property valuation and assessment available to the public in the  
8 media and format in which they are maintained on or before the date  
9 prescribed by law on which the contents of the document become official and  
10 effective. The assessor or the department shall make information relating to  
11 notices of valuation prescribed in chapter 15, article 3 of this title  
12 available to the taxpayer or the taxpayer's representative in the media and  
13 format in which it is maintained, including microfiche and electronic media,  
14 on or before the date these notices are mailed.

15 2. Notwithstanding paragraph 1, on request, reproduce and deliver  
16 those public documents and records within ten days after the date of the  
17 request. If the assessor cannot reasonably provide the copies within ten  
18 days, the assessor shall provide a written estimate of the time that is  
19 reasonably necessary to provide the copies. If the assessor fails to provide  
20 the requested copies within ten days or fails to provide an estimate of the  
21 time that is reasonably necessary to provide the copies, the person making  
22 the request may bring an action to compel compliance with this section and  
23 may obtain an award of legal costs and reasonable attorney fees pursuant to  
24 section 39-121.02.

25 3. On written request, furnish the requested public information on  
26 electronic media if the requested information is maintained electronically.  
27 Information shall be furnished under this paragraph in the media and format  
28 in which the assessor maintains it.

29 B. Information obtained for the purpose of preparing and defending a  
30 property tax appeal is not considered to be obtained for a commercial purpose  
31 as defined in section 39-121.03. The assessor or department may charge the  
32 actual cost of reproducing information under this section. The assessor or  
33 department, on request, shall provide written documentation to support the  
34 reproduction costs charged. The assessor or department shall not assess a  
35 fee for granting a release of public information that is in the possession or  
36 custody of the assessor, the department or another official.

37 C. THE COUNTY ASSESSOR SHALL PUBLISH ALL POLICIES AND PROCEDURES THAT  
38 ARE USED IN THE ADMINISTRATION OF THE VALUATION, CLASSIFICATION AND  
39 ADMINISTRATIVE APPEALS PROCESS. THE COUNTY ASSESSOR SHALL MAKE THE  
40 PUBLICATION AVAILABLE AT THE ASSESSOR'S OFFICE AND POST THE PUBLICATION ON  
41 THE COUNTY ASSESSOR'S WEBSITE, IF APPLICABLE. A CURRENT PUBLICATION SHALL BE  
42 AVAILABLE AT LEAST FIVE DAYS BEFORE ANY POLICY OR PROCEDURE IS IMPLEMENTED.

1           Sec. 2. Section 42-12153, Arizona Revised Statutes, is amended to  
2 read:

3           42-12153. Application for classification of property used for  
4           agricultural purposes

5           A. The county assessor shall make agricultural use application forms  
6 available that require the following information in addition to any other  
7 information prescribed by the department:

- 8           1. The size of the property.
- 9           2. The type of crops grown on the property.
- 10          3. The type and number of animal units raised on the property.
- 11          4. The number of acres leased for agricultural purposes and the terms  
12 of the lease for each parcel leased.
- 13          5. A verification that the property meets the requirements prescribed  
14 in section 42-12152.

15          B. The owner of property or the owner's designated agent under section  
16 42-16001 shall file a completed agricultural use application form with the  
17 county assessor before the property may be classified as being used for  
18 agricultural purposes. If the ownership of a property changes, an  
19 agricultural use application form must be filed by the new owner within sixty  
20 days after the change in ownership to maintain the agricultural use status.  
21 If the owner or the owner's agent fails to file an application form as  
22 prescribed in this subsection, the assessor shall not classify the property,  
23 on notice of valuation, as being used for agricultural purposes. The owner  
24 or agent may appeal the classification as prescribed by chapter 16, article 2  
25 **OR 5** of this title regardless of whether the owner or agent filed an  
26 application form.

27           Sec. 3. Section 42-12155, Arizona Revised Statutes, is amended to  
28 read:

29           42-12155. Notice of approval or disapproval; appeal

30          A. The county assessor shall notify the property owner whether the  
31 assessor has approved or disapproved the agricultural classification of the  
32 property on or before the date on which the assessor next mails the owner the  
33 notice of valuation for the property.

34          B. If the assessor disapproved the agricultural classification, the  
35 assessor shall notify the owner of the reason for disapproval **WITHIN SIXTY**  
36 **DAYS OF THE APPLICATION.**

37          C. The owner may appeal the decision of the assessor as prescribed by  
38 chapter 16, article 2 **OR 5** of this title.

39           Sec. 4. Section 42-13302, Arizona Revised Statutes, is amended to  
40 read:

41           42-13302. Determining limited value in cases of omissions and  
42           changes

43          A. In the following circumstances the limited property value shall be  
44 established at a level or percentage of full cash value that is comparable to  
45 that of other properties of the same or similar use or classification:

1           1. Land or improvements that were erroneously totally omitted from the  
2 property tax rolls in the preceding tax year.

3           2. Property for which a change in use has occurred since the preceding  
4 tax year.

5           3. Property that has been modified by construction, destruction or  
6 demolition since the preceding valuation year.

7           4. Property that has been split, subdivided or consolidated between  
8 January 1 through September 30 of the valuation year.

9           B. In the case of property that is split or consolidated after  
10 September 30 through December 31 of the valuation year, **EXCEPT FOR CASES THAT**  
11 **RESULT FROM AN ACTION INITIATED BY A GOVERNMENTAL ENTITY**, the total limited  
12 property value of the new parcel or parcels shall be the same as the total  
13 limited property value of the original parcel or parcels. For the following  
14 valuation year, the limited property value shall be established at a level or  
15 percentage of full cash value that is comparable to that of other properties  
16 of the same or similar use or classification. The new parcel or parcels  
17 shall retain the same value-adding characteristics that applied to the  
18 original parcel before being split or consolidated, except as provided in  
19 subsection A, paragraph 3 of this section.

20           C. If it is determined that a parcel of property's value-adding  
21 characteristics or attributes that were in existence in a preceding valuation  
22 year have been previously partially omitted from or erroneously stated on the  
23 tax rolls to exempt the property from section 42-13301, the county assessor  
24 shall prepare a written statement of the full details relating to the  
25 property, the omitted or erroneously stated characteristics, the difference  
26 in value that should be added to or subtracted from the limited property  
27 value and any other relevant information that the assessor may provide.

28           D. If a parcel of real property has multiple improvements and in tax  
29 year 1979 the assessor's records recorded more or less than all of the  
30 improvements, then on determining that the improvement exists the assessor  
31 shall treat the property as missed parcels in subsection A of this section  
32 and the entire parcel with all improvements is subject to revaluation  
33 pursuant to subsection A of this section.

34           Sec. 5. Section 42-16054, Arizona Revised Statutes, is amended to  
35 read:

36           42-16054. Meeting between assessor and petitioner

37           A. At the petitioner's written request, the assessor shall meet with  
38 the petitioner at a time and place designated at least ten working days in  
39 advance by the assessor.

40           B. If the petitioner is unable to appear and meet with the assessor at  
41 the time and place set by the assessor, the petitioner may submit written  
42 evidence to support the petition if it is submitted before the date of the  
43 meeting.

1           C. THE PURPOSE OF THE MEETING IS TO PROVIDE AN OPPORTUNITY TO RESOLVE  
2 THE PETITIONER'S APPEAL AT THE EARLIEST POSSIBLE STAGE OF THE APPEALS  
3 PROCESS.

4           D. THE MEETING SHALL INCLUDE AN EXCHANGE OF INFORMATION THAT IS USED  
5 BY THE ASSESSOR TO FORM THE BASIS FOR THE VALUATION OR CLASSIFICATION OF THE  
6 PROPERTY AND BY THE OWNER OR AGENT TO FORM THE BASIS FOR THE PETITION.