

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

SENATE BILL 1553

AN ACT

AMENDING SECTIONS 42-12153, 42-12155 AND 42-13302, 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 42-12153, Arizona Revised Statutes, is amended to
3 read:

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

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

- 9 1. The size of the property.
10 2. The type of crops grown on the property.
11 3. The type and number of animal units raised on the property.
12 4. The number of acres leased for agricultural purposes and the terms
13 of the lease for each parcel leased.

14 5. A verification that the property meets the requirements prescribed
15 in section 42-12152.

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

28 Sec. 2. Section 42-12155, Arizona Revised Statutes, is amended to
29 read:

30 42-12155. Notice of approval or disapproval; appeal

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

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

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

1 in value that should be added to or subtracted from the limited property
2 value and any other relevant information that the assessor may provide.

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