

REFERENCE TITLE: county treasurers; property tax collection

State of Arizona
House of Representatives
Forty-eighth Legislature
First Regular Session
2007

HB 2207

Introduced by
Representatives Konopnicki, Brown, Mason, Senators Waring: Flake,
Tibshraeny

AN ACT

AMENDING SECTIONS 42-18057 AND 42-19160, ARIZONA REVISED STATUTES; RELATING
TO COUNTY TREASURERS.

(TEXT OF BILL BEGINS ON NEXT PAGE)

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

2 Section 1. Section 42-18057, Arizona Revised Statutes, is amended to
3 read:

4 42-18057. Payment of tax by part owner; lien for contribution;
5 allocation of tax lien in event of parcel split or
6 consolidation

7 A. If a parcel of real property is assessed in its entirety to one or
8 more persons and part of the property belongs to another person who does not
9 appear on the assessment roll:

10 1. That person may pay a portion of the whole tax in proportion to the
11 person's interest in the property.

12 2. The county treasurer shall receive the tax and give a receipt to
13 the person, subject to section 42-18055, subsection C, showing what part of
14 the tax was paid.

15 B. A person who pays the tax on the whole parcel of which the person
16 is a part owner has a lien on the share of the other part owner for that
17 portion of the tax that was paid, with interest. The person may enforce the
18 lien in the same manner as any other lien.

19 C. AFTER THE TAX ROLL IS DELIVERED TO THE COUNTY TREASURER PURSUANT TO
20 SECTION 42-18003 AND AFTER ALL OTHER MEANS TO ALLOCATE TAXES AMONG PARTIES
21 HAVE BEEN EXHAUSTED, THE COUNTY TREASURER MAY ALLOCATE THE TAX LIEN FOR
22 PARCELS OF REAL PROPERTY THAT WERE SPLIT OR CONSOLIDATED AFTER SEPTEMBER 30
23 OF THE VALUATION YEAR AS FOLLOWS:

24 1. THE ALLOCATION OF THE TAX TO THE PARCEL OR PARCELS SHALL BE IN
25 EQUITABLE PROPORTIONS.

26 2. THERE SHALL BE NO CHANGE IN THE TOTAL VALUATION OR CLASSIFICATION
27 OF THE PROPERTY AS DETERMINED BY THE ASSESSOR.

28 3. THE TOTAL PRIMARY AND SECONDARY TAXES OF THE NEW PARCEL OR PARCELS
29 MUST BE THE SAME AS THE PRIMARY AND SECONDARY TAXES ASSESSED TO THE ORIGINAL
30 PARCEL OR PARCELS.

31 4. THE COUNTY TREASURER SHALL APPORTION THE NEW TAX AMOUNTS AMONG THE
32 TAXING AUTHORITIES IN THE SAME MANNER THAT APPLIED TO THE ORIGINAL PARCEL OR
33 PARCELS BEFORE BEING SPLIT OR CONSOLIDATED.

34 Sec. 2. Section 42-19160, Arizona Revised Statutes, is amended to
35 read:

36 42-19160. Delinquent taxes accruing under previous ownership;
37 extension of due date; exemption of interest and
38 penalty

39 A. If delinquent taxes on a mobile home were levied and became
40 delinquent when the mobile home was the property of a previous owner:

41 1. The county treasurer, on application and payment of a five dollar
42 fee by the current owner, shall extend the due date for paying the taxes for
43 one year with no interest and penalty. ~~On application and payment of an~~
44 ~~additional five dollar fee, the county treasurer shall extend the due date~~
45 ~~for an additional year. The total aggregate period of extensions may not~~

1 ~~exceed two years from the date of the original application and payment of the~~
2 ~~original application fee.~~

3 2. Any accrued interest or penalty due on the delinquent tax amount
4 shall be exempted from payment by the current owner.

5 B. Delinquent taxes that are extended under this section become due
6 and payable immediately if the mobile home is sold.

7 C. THIS SECTION DOES NOT APPLY TO A PERMANENTLY AFFIXED MOBILE HOME
8 THAT IS ASSESSED AS REAL PROPERTY PURSUANT TO CHAPTER 15, ARTICLE 5 OF THIS
9 TITLE.