

State of Arizona
House of Representatives
Forty-seventh Legislature
Second Regular Session
2006

HOUSE BILL 2377

AN ACT

AMENDING SECTIONS 42-16153 AND 42-16156, ARIZONA REVISED STATUTES; RELATING TO THE STATE BOARD OF EQUALIZATION.

(TEXT OF BILL BEGINS ON NEXT PAGE)

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

2 Section 1. Section 42-16153, Arizona Revised Statutes, is amended to
3 read:

4 42-16153. Members

5 A. The state board of equalization consists of:

6 1. Five members who are appointed by the board of supervisors of each
7 county with a population of more than five hundred thousand persons according
8 to the most recent United States decennial census.

9 2. Three members who are appointed by the governor from each county
10 with a population of more than five hundred thousand persons according to the
11 most recent United States decennial census.

12 3. An additional member who is appointed by the governor, who is
13 designated as chairman and who serves in a full-time capacity.

14 B. Other than the chairman, members of the state board of equalization
15 shall be selected on the basis of their work experience and other
16 qualifications in at least one of the following categories:

17 1. Experience in at least four of the preceding eight years in
18 property valuation, property tax appeals or appraising real property.

19 2. A certified general appraiser under section 32-3612.

20 3. A property valuation hearing officer or member of the state board
21 of equalization, or any predecessor to the board, for at least four of the
22 preceding eight years.

23 4. A member of the state bar of Arizona with at least four years of
24 experience in property valuation or condemnation practice.

25 5. Experience in at least four of the preceding eight years as a real
26 estate broker.

27 C. Members who are appointed by the county board of supervisors serve
28 at the pleasure of the county board for terms that expire at the same time as
29 the elective term of the county supervisors. Members who are appointed by
30 the governor serve a term of five years. Members may be reappointed.

31 D. Except as provided in section 42-16154, subsection A, members of
32 the state board are eligible to receive:

33 1. Not more than one hundred fifty dollars per day for time spent in
34 performing official duties, prorated for partial days spent on official duty.

35 2. Reimbursement for travel and other expenses as provided by law for
36 other state officers.

37 E. Members who are appointed by a county shall be paid by the county.
38 Members who are appointed by the governor shall be paid by the state.

39 F. A member of the state board of equalization shall not:

40 1. Hold any other public office under the laws of this state or a
41 political subdivision of this state.

42 2. Be a candidate for an elective office under the laws of this or any
43 other state nor take any direct or indirect part in an election campaign in
44 the interest of a political party or any other organization, candidate or
45 measure to be voted on by the people.

1 3. Hold any position of trust nor provide or engage in any occupation
2 or business that would conflict with the duties of a member of the board.

3 4. OTHER THAN THE CHAIRMAN, HAVE BEEN EMPLOYED BY A COUNTY ASSESSOR OR
4 COUNTY ATTORNEY OR BY THE DEPARTMENT OF REVENUE OR THE DEPARTMENT OF LAW
5 WITHIN FIVE YEARS BEFORE APPOINTMENT.

6 G. The governor may remove any member of the state board who was not
7 appointed by a county board of supervisors for any of the following reasons:

8 1. Cause.

9 2. Failure to carry out the duties and responsibilities of the
10 position.

11 3. Failure to follow the rules of the board.

12 4. Failure to follow the directions of the chairman as provided by
13 law.

14 Sec. 2. Section 42-16156, Arizona Revised Statutes, is amended to
15 read:

16 42-16156. Case assignment

17 A. The chairman of the state board shall assign tax cases on a random
18 basis to members of the board to be heard as provided by this article.

19 B. The chairman shall assign each case involving:

20 1. Appeals of property valuations that are determined by the
21 department and equalization orders that are issued pursuant to statute to
22 members of the board who are appointed by the governor. This paragraph does
23 not apply to any properties that are valued by the department but would
24 otherwise be valued by the county assessor.

25 2. Property listed as class three pursuant to section 42-12003 or
26 property valued by the assessor at one million dollars or less to be heard by
27 at least one member of the board or by a hearing officer who shall be from
28 the county in which the property is located.

29 3. Any other property to a panel of either three or five members of
30 the board, at least two of whom shall be from the county in which the
31 property is located unless the chairman is sitting as a representative of
32 that county. The chairman of the board shall designate a member to act as
33 chairman of each panel. ON ANY PANEL:

34 (a) OF THREE MEMBERS, NO MORE THAN ONE MEMBER MAY HAVE BEEN EMPLOYED
35 BY A COUNTY ASSESSOR OR COUNTY ATTORNEY OR BY THE DEPARTMENT OF REVENUE OR
36 THE DEPARTMENT OF LAW.

37 (b) OF FIVE MEMBERS, NO MORE THAN TWO MEMBERS MAY HAVE BEEN EMPLOYED
38 BY A COUNTY ASSESSOR OR COUNTY ATTORNEY OR BY THE DEPARTMENT OF REVENUE OR
39 THE DEPARTMENT OF LAW.

40 C. The chairman may sit on any case as a hearing officer representing
41 any county.

1 Sec. 3. Retention of members

2 All persons serving as members of the state board of equalization on
3 the effective date of this act may continue to serve until expiration of the
4 normal term of the member.

5 Sec. 4. Retroactivity

6 This act is effective retroactively to from and after December 31,
7 2005.