

REFERENCE TITLE: Taxation - County Assessor's  
procedures

State of Arizona  
Senate  
Thirtieth Legislature  
Second Regular Session

S. B. 1065

Introduced by *[Signature]*

AN ACT

*[Signature]*  
*[Signature]*  
*Douglas Holsclaw*

RELATING TO TAXATION; PROVIDING THAT COUNTY ASSESSOR SHALL NOTIFY PROPERTY OWNER OF ANNUAL VALUATION OF PROPERTY; PROVIDING THAT MORTGAGEE SHALL PROVIDE TRUE COPY TO MORTGAGOR WHEN SUCH NOTICE IS RECEIVED BY MORTGAGEE, AND AMENDING SECTIONS 42-221 AND 42-501, ARIZONA REVISED STATUTES.

- 1 Be it enacted by the Legislature of the State of Arizona:
- 2 Section 1. Purpose of act
- 3 The purpose of this act is:
- 4 1. To provide that the county assessor shall notify all property
- 5 owners of record annually as to:
- 6 (a) The full cash value placed on the property by the assessor
- 7 for the current year and the previous year.
- 8 (b) The valuation for assessment purposes placed on the prop-
- 9 erty by the assessor for the current year and the previous year.
- 10 (c) The final date for filing an appeal from the valuation for
- 11 the current year.
- 12 2. To prescribe that when the annual notice is received by a
- 13 mortgagee, the mortgagee shall provide the mortgagor with a true copy
- 14 thereof, at a date early enough to permit the owner to file a petition
- 15 for a hearing on the matter if he so desires.
- 16 Sec. 2. Section 42-221, Arizona Revised Statutes, is amended
- 17 to read:

1           42-221. Ascertainment of property subject to taxation

2           A. Each county assessor is hereby designated as a deputy direc-  
3           tor of the department for the purpose of determining the valuation of  
4           property within his county for state property tax purposes.

5           B. On January 1 each year the county assessor shall ascertain  
6           by diligent inquiry and examination all property in his county subject  
7           to taxation, and not otherwise provided by law to be valued by the  
8           department. He shall determine the names of all persons owning,  
9           claiming or having possession or control thereof and determine through  
10          the use of the manuals furnished and procedures prescribed by the de-  
11          partment the full cash value of all such property and he shall list  
12          such property together with the valuation found for use on the roll.

13          C. Any EVERY person owning, claiming or having possession or  
14          control of property which by law is ~~to be~~ valued by the assessor for  
15          placement on the roll ~~may, between January 1 and March 10, inquire~~  
16          of and be advised SHALL, ON OR BEFORE MARCH 1, BE NOTIFIED IN WRITING  
17          by the assessor as to the ~~valuation~~ FULL CASH VALUE AND THE VALUATION  
18          TO BE USED FOR ASSESSMENT PURPOSES of such property found by the  
19          assessor for placement on the rolls. ~~At the time such person is~~  
20          advised of his valuation The assessor shall ~~give him written~~ INCLUDE  
21          IN THE notice of the FULL CASH VALUE AND THE VALUATION USED FOR AS-  
22          SESSMENT PURPOSES FOUND BY THE ASSESSOR FOR SUCH PROPERTY FOR THE  
23          PREVIOUS YEAR, AND THE last date upon which he THE OWNER may file  
24          his appeal from the valuation or classification assigned to his  
25          property.

26          D. On or before March 15, any owner of property which in his  
27          opinion has been valued too high or otherwise improperly valued or  
28          listed on the roll by the assessor may file a petition with the  
29          assessor on a form prescribed by the department setting forth in  
30          writing the owner's opinion of what is a just valuation and facts  
31          upon which the assessor should base a reduction or correction of  
32          the valuation. If the assessor finds any particular in the matter  
33          complained of to be erroneous, the assessor shall submit the necessary

1 correction to the department for approval within fifteen days after  
2 filing of the petition.

3 E. The assessor may hold informal hearings regarding petitions  
4 filed under this section.

5 F. The assessor shall rule on every petition filed under this  
6 section within thirty days after the filing thereof. In such cases  
7 where the request of the petitioner is denied, in whole or in part,  
8 the assessor shall, on the date of the ruling, mail to the petitioner  
9 at his address shown on the roll written notice of the grounds of the  
10 refusal to make the change requested together with a copy of the  
11 petition.

12 G. No person owning, controlling or possessing property valued  
13 by the assessor may appear before the county board or the state board  
14 without first having filed a petition with the assessor as provided  
15 by this section, except as otherwise provided in this article.

16 Sec. 3. Section 42-501, Arizona Revised Statutes, is amended  
17 to read:

18 42-501. Obligation of mortgagee or agent

19 A. WHEN PROPERTY SUBJECT TO VALUATION BY THE COUNTY ASSESSOR  
20 IS MORTGAGED AND THE MORTGAGEE, OR A PERSON ACTING FOR THE MORTGAGEE,  
21 RECEIVES THE ANNUAL NOTICE OF VALUATIONS REQUIRED BY SECTION 42-221  
22 TO BE SENT BY THE ASSESSOR, THE MORTGAGEE OR HIS AGENT SHALL, WITHIN  
23 FIVE DAYS AFTER RECEIPT OF THE NOTICE, PROVIDE THE MORTGAGOR WITH A  
24 TRUE COPY THEREOF.

25 ~~At~~ B. ~~Whenever~~ WHEN residential property subject to taxation  
26 by the county assessor is mortgaged and the mortgagee, or a person  
27 acting for the mortgagee, by the terms of the mortgage agreement  
28 pays the tax on behalf of the mortgagor, then such mortgagee or his  
29 agent shall make available to the mortgagor the true copy of the  
30 detailed statement of the tax paid to the county treasurer, as pre-  
31 pared by the county treasurer and furnished to the mortgagee.

32 Sec. 4. Effective date

33 The provisions of this act shall be effective from and after  
34 December 31, 1972.