

State of Arizona  
Senate  
Thirtieth Legislature  
Second Regular Session



S. B. 1111



Introduced by

Douglas Holsclaw  
Robert West J.P. Carlson  
Sandra Clancy  
AN ACT JOE Castillo

RELATING TO TAXATION; PRESCRIBING EXEMPTIONS FROM PAYMENT OF PROPERTY TAXES FOR PERSONS SIXTY-FIVE YEARS OF AGE AND OLDER; AMENDING SECTION 42-271, ARIZONA REVISED STATUTES, AND PROVIDING FOR CONDITIONAL ENACTMENT.

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

Section 1. Purpose

The purpose of this act is to provide for property tax exemptions for residences of persons sixty-five years of age or older.

Sec. 2. Section 42-271, Arizona Revised Statutes, is amended to read:

42-271. Property subject to taxation; exceptions

All property in the state shall be subject to taxation, except:

1. Federal, state, county and municipal property.
2. Public debts as evidenced by the bonds of this state, counties, municipalities or other subdivisions thereof.
3. Public libraries, colleges, schoolhouses and other buildings used for education, with their furniture, libraries and equipment, and the lands appurtenant thereto and used therewith, as long as they are used for the purpose of education and not used or held for profit, but when such property is private property from which a rent or valuable consideration is received for its use it shall be taxed as other property.

*William*  
*Roy Holtz*  
*John M. ...*  
*...*

1           4. Hospitals, asylums, poor houses and other charitable institu-  
2 tions for relief of the indigent or afflicted, and the lands appurte-  
3 nant thereto, with their fixtures and equipment, not used or held for  
4 profit.

5           5. Grounds and buildings belonging to agricultural societies,  
6 as long as they are used for those purposes only, and not used or held  
7 for profit.

8           6. Churches and other buildings used for religious worship, with  
9 their furniture and equipment, and the land and improvements appurte-  
10 nant thereto and used therewith, provided rent is not paid for such  
11 land or improvements, and as long as the property is not used or held  
12 for profit.

13           7. Cemeteries and graveyards set apart and used for interring  
14 the dead, except such portions thereof as are used or held for profit.

15           8. THE RESIDENCE OF EACH PERSON SIXTY-FIVE YEARS OF AGE OR OLDER,  
16 OR THE RESIDENCE JOINTLY OWNED BY A HUSBAND AND WIFE EITHER OF WHOM IS  
17 SIXTY-FIVE YEARS OF AGE OR OLDER, NOT EXCEEDING THE AMOUNT OF TWO THOU-  
18 SAND DOLLARS OF ASSESSED VALUATION, IF:

19           (a) SUCH PERSON IS SINGLE OR MARRIED BUT LIVING ALONE, HAD AN  
20 INCOME FROM ALL SOURCES, AS DEFINED IN SECTION 42-271.01, IN THE YEAR  
21 IMMEDIATELY PRECEDING THE YEAR FOR WHICH SUCH PERSON APPLIES FOR EXEMP-  
22 TION, OF LESS THAN THREE THOUSAND FIVE HUNDRED DOLLARS AND THE ASSESSED  
23 VALUATION OF THE PROPERTY IS LESS THAN FIVE THOUSAND DOLLARS.

24           (b) SUCH PERSON IS SINGLE BUT LIVING WITH ONE OR MORE LEGAL DE-  
25 PENDENTS, OR SUCH PERSONS ARE MARRIED AND LIVING TOGETHER OR WITH ONE  
26 OR MORE LEGAL DEPENDENTS, COMBINED INCOME FROM ALL SOURCES AS DEFINED  
27 IN SECTION 42-271.01, IN THE YEAR IMMEDIATELY PRECEDING THE YEAR IN  
28 WHICH SUCH PERSON OR PERSONS APPLY FOR EXEMPTION, OF ALL PERSONS RESID-  
29 ING IN THE RESIDENCE WAS LESS THAN FIVE THOUSAND DOLLARS AND THE ASSESSED  
30 VALUATION OF THE PROPERTY IS LESS THAN FIVE THOUSAND DOLLARS.

31           9. The property of widows, honorably discharged soldiers,  
32 sailors, marines, members of revenue marine service and army nurses,  
33 residents of this state, not exceeding the amount of two thousand dol-  
34 lars, where the total assessment of such person does not exceed five

1 thousand dollars, but no exemption shall be allowed to such persons  
2 other than widows unless they have served at least sixty days in the  
3 military or naval service of the United States during time of war, and  
4 have been residents of this state prior to September 1, 1945.

5 9. 10. Observatories maintained for astronomical research and  
6 education for the public welfare, together with all property used in  
7 the work or maintenance thereof, including property held in trust  
8 therefor, as long as the observatories and other property are used for  
9 such purposes only and not used or held for profit.

10 Sec. 3. Conditional enactment

11 This act shall not become effective until such time as the consti-  
12 tution of Arizona is amended by vote of the people to provide for exemp-  
13 tions from payment of property taxes for certain persons sixty-five  
14 years of age and older.