Senate Engrossed House Bill

FILED
JANICE K. BREWER
SECRETARY OF STATE

State of Arizona
House of Representatives
Forty-sixth Legislature
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CHAPTER 232

HOUSE BILL 2259

AN ACT

AMENDING SECTIONS 11-414, 11-495, 11-600, 11-644, 42-18051, 42-18205, 42-19110 AND 48-806, ARIZONA REVISED STATUTES; RELATING TO COUNTY TREASURERS.

(TEXT OF BILL BEGINS ON NEXT PAGE)

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

Section 1. Section 11-414, Arizona Revised Statutes, is amended to read:

11-414. Monthly statement of fees earned; disposition of fees

A. County and precinct officers entitled to receive or collect fees, except notaries public, shall ~~at the end of each month make a duplicate~~ ON THE FIRST DAY OF THE MONTH FILE AN itemized statement of all fees earned during the last month in the conduct of their official duties~~. The itemized statement shall be verified under oath, and on the first day of each month one statement shall be filed~~ with the clerk of the board and ~~one with~~ the county treasurer, and all fees earned, as shown by the statement, shall be paid into the county treasury at the time of filing the statement.

B. The sheriff of a county in which prisoners of the United States are received or kept shall in like manner pay into the county treasury the money received therefor.

Sec. 2. Section 11-495, Arizona Revised Statutes, is amended to read:

11-495. Taxpayers' information fund

A. A taxpayers' information fund is established in each county treasury consisting of monies collected from the public records copy surcharge imposed pursuant to section 11-496, ~~and~~ the tax lien processing fee imposed pursuant to section 42-18116, subsection C AND FIFTEEN DOLLARS OF EACH JUDGMENT DEED FEE COLLECTED PURSUANT TO SECTION 42-18205, SUBSECTION A.

B. The county treasurer shall administer the fund and spend monies in the fund only to defray the cost of converting or upgrading an automated public information system as follows:

1. Purchasing computer hardware and software.

2. Training employees to operate the system.

3. Maintaining the system, including purchasing equipment maintenance agreements.

4. Updating the system hardware and software.

C. The county treasurer shall annually submit to the board of supervisors the amount of anticipated revenues under this section. If the projected revenues are considered to be insufficient to establish and maintain the fund at an adequate level, the monies may accumulate until sufficient monies are available in the fund.

Sec. 3. Section 11-600, Arizona Revised Statutes, is amended to read:

11-600. Burial of indigent deceased; disposal of property

A. When an examination has been completed by the county medical examiner or the person performing the duties of a county medical examiner and no other person takes charge of the body of the deceased, the medical examiner shall cause the body to be delivered to the funeral establishment, licensed pursuant to title 32, chapter 12, article 4, closest geographically to the place where the body is pronounced dead, for preservation, disinfection and final disposition. The medical examiner or person performing the duties of a county medical examiner may establish geographical

areas within the county and a rotation system whereby the bodies are delivered equally in sequence to all licensed funeral establishments in each geographical area. All licensed funeral establishments in any incorporated city or town shall be in the same geographical area. Area boundaries in unincorporated areas shall be drawn so as to approximate equal distances between incorporated cities or towns in which a licensed funeral establishment or establishments exist. Upon request of any licensed funeral establishment, in writing, they shall be removed from participation in the receipt of medical examiner cases until they rescind their request. If there is not sufficient property in the estate of the deceased to pay the necessary expenses of the burial, the expenses shall be a legal charge against the county. Upon determination of indigency the funeral establishment shall perform the normal county indigent burial, in the manner and for the fee then being paid by the county, or release the body, upon county request, without fee, to the funeral establishment designated by the county for other indigent burials.

B. Notwithstanding subsection A of this section, the county medical examiner may cause the body to be delivered to a community college under the jurisdiction of a community college district as defined in section 15-1401, if the community college has an accredited mortuary science program. On acceptance of the body and with proper authorization, the community college mortuary science program shall preserve and disinfect the body, prepare it for final disposition and deliver the body to a licensed funeral establishment pursuant to subsection A of this section for final disposition. For the purposes of this subsection, proper authorization may be provided by the next of kin pursuant to section 36-831, subsection A or the public fiduciary of the county.

C. Within thirty days after the examination, the medical examiner or person performing the duties of the county medical examiner shall deliver to the ~~county treasurer~~ PUBLIC FIDUCIARY OF THE COUNTY or the legal representative of the deceased any money or property found upon the body.

Sec. 4. Section 11-644, Arizona Revised Statutes, is amended to read:

11-644. Failure to present county check or warrant for payment

A. A check that is drawn by the county treasurer in the treasurer's official capacity or a warrant that is drawn on the county general fund and that is not presented for payment within one year after the date of issuance is void, is deemed to have been paid and is not subject to section 44-302. A check or warrant that is not presented for payment within one year has no further force or effect and any monies shall be transferred or revert to the COUNTY GENERAL fund ~~on which the check or warrant was drawn~~ OR OTHER APPROPRIATE FUND.

B. AT ANY TIME WITHIN ONE YEAR AFTER AN UNPRESENTED CHECK OR WARRANT HAS BEEN VOIDED AS PROVIDED IN SUBSECTION A OF THIS SECTION, THE PERSON IN WHOSE FAVOR THE CHECK OR WARRANT WAS DRAWN, OR THE PERSON'S PERSONAL REPRESENTATIVE, SUCCESSORS OR ASSIGNEES, MAY PRESENT A CLAIM FOR THE AMOUNT

OF THE CHECK OR WARRANT TO THE BOARD OF SUPERVISORS. IF THE BOARD FINDS THAT THE CLAIM IS LEGITIMATE AND THAT THERE IS GOOD AND SUFFICIENT REASON FOR FAILURE TO PRESENT THE ORIGINAL CHECK OR WARRANT, THE BOARD MAY ALLOW THE CLAIM AND ORDER IT TO BE PAID FROM THE COUNTY GENERAL FUND OR OTHER APPROPRIATE FUND.

Sec. 5. Section 42-18051, Arizona Revised Statutes, is amended to read:

42-18051. Notice of tax; payment by electronic funds transfer

A. Immediately on receiving the tax roll from the county board of supervisors, the county treasurer shall publish an official notice stating:

1. That the assessment and tax roll is now in the treasurer's possession for collecting the taxes levied.

2. That the taxes on real property and personal property are due and payable and become delinquent at the dates and times prescribed by section 42-18052, and interest will be added to the tax from the time of the delinquency as prescribed by section 42-18053, unless either:

(a) The first half of the taxes are paid before they are delinquent.

(b) The full year tax is paid on or before December 31, as provided by section 42-18053.

3. That all taxes may be paid at the time the first installment is due and payable.

4. When and where tax payments may be made.

B. The county treasurer shall publish the notice once a week for four consecutive weeks in a newspaper of general circulation in the county.

C. No other demand for taxes is necessary.

D. Each person who is subject to taxation shall pay the taxes at the county treasurer's office, or at any other location designated by the treasurer, before they become delinquent.

E. THE COUNTY TREASURER MAY REQUIRE ELECTRONIC TRANSMISSION OF SUPPORTING DOCUMENTATION THAT INCLUDES THE NAME OF THE TAXPAYER, TAX PARCEL NUMBER AND AMOUNT OF TAX, ON OR BEFORE THE DATES PRESCRIBED BY SECTION 42-18052 BY ANY PERSON OR ENTITY, ACTING ON BEHALF OF MULTIPLE OWNERS OF PROPERTY WHO SUBMIT TAX PAYMENTS TO THE COUNTY TREASURER IN A LUMP SUM EXCEEDING TWENTY-FIVE THOUSAND DOLLARS. IF THE SUM OF FUNDS SUBMITTED FAILS TO BALANCE WITH THE TAX PARCEL INFORMATION AND SUPPORTING DOCUMENTATION SUBMITTED ELECTRONICALLY, AND THERE HAVE BEEN NO CHANGES TO THE TAX BILLS AS A RESULT OF ASSESSOR RESOLUTIONS OR TAX COURT JUDGMENTS, THE FUNDS SHALL NOT BE ACCEPTED AND THE TREASURER SHALL RETURN THE FUNDS AND REQUEST THAT THE CORRECT AMOUNT BE SUBMITTED. IF ANY PAYMENT IS RECEIVED AFTER A DELINQUENT DATE AS PRESCRIBED IN SECTION 42-18052, INTEREST ACCRUES AS PRESCRIBED BY SECTION 42-18053.

Sec. 6. Section 42-18205, Arizona Revised Statutes, is amended to read:

42-18205. County treasurer's deed; form

A. On receiving a certified copy of a judgment foreclosing the right to redeem and a fee of ~~ten~~ FIFTY dollars per parcel, the county treasurer shall execute and deliver to the party in whose favor the judgment was entered a deed conveying the property described in the judgment.

B. The deed shall include the following information:

1. The date, court action number and name of the judgment.

2. The name of the purchaser.

3. The property description.

4. The date of the conveyance.

5. A formal acknowledgment by the treasurer.

Sec. 7. Section 42-19110, Arizona Revised Statutes, is amended to read:

42-19110. Seizure of property

A. After receiving a tax bill the sheriff shall:

1. Seize the property ~~within six months~~ wherever it is found.

2. Advertise the property for sale at public auction for cash within one year after the date of the seizure.

B. Under authority of the tax bill, the sheriff:

1. Shall seize the property.

2. May enter any building, dwelling, grounds or other place or enclosure in order to seize the property.

3. May call any citizen to aid the sheriff if necessary.

C. If the property is located in a manner that requires a judicial warrant to achieve entry, any magistrate may issue the warrant on a showing that probable cause exists to believe that the property described in the tax bill is so located.

Sec. 8. Section 48-806, Arizona Revised Statutes, is amended to read:

48-806. Bond election; issuance and sale of bonds

A. On the request of the district board or the elected chief and secretary-treasurer, the board of supervisors shall order an election by the qualified electors of the district to be held not less than thirty nor more than sixty days from the date of the order to determine whether bonds shall be issued on behalf of the district. The order shall specify the maximum principal amount of bonds to be issued, the maximum number of years bonds of any issue or series may run from their date not exceeding thirty years, the purpose for which the bonds are to be issued, the maximum rate of interest which the bonds are to bear, the date and hours of the election and the location of the polling places. Copies of the order shall be posted in three public places within the district not less than twenty days prior to the date of the election, and if a newspaper is published within the county having a general circulation within the district, the order shall be published in the

newspaper not less than once a week during each of the three calendar weeks preceding the calendar week of the election.

B. At the election the ballot shall contain the phrases "for the bonds" and "against the bonds". To the right of and opposite each phrase shall be placed a square approximately the size of squares placed opposite the names of candidates on ballots. The voter shall indicate a vote "for the bonds" or "against the bonds" by inserting the mark "x" in the square opposite such phrase. No other question, word or figure need be printed on the ballot. The ballot need not be any particular size, nor need sample ballots be printed, posted or distributed.

C. If a majority of the qualified electors of the district voting at the election approves the issuance of bonds, the board of supervisors shall, upon the request of the district board or the elected chief and secretary-treasurer, as appropriate, issue bonds in an aggregate principal amount not exceeding the lesser of five per cent of the value of the taxable property in the district as shown on the last property tax assessment roll before issuing the bonds or the maximum amount specified in the election order.

D. Bonds may be in such denominations, may be in registered or bearer form either as to principal or interest, or both, may mature at such times not exceeding the maximum maturity specified in the election order and may be subject to redemption prior to maturity, all as specified in the request submitted to the board of supervisors by the district board or elected chief and secretary-treasurer, as appropriate, as provided in subsection C.

E. Bonds shall be executed by the manual or facsimile signatures of the chairman of the board of supervisors and the chairman of the district board or elected chief of the district, as appropriate, provided that one such signature is manually affixed. Coupons attached to the bonds shall bear the facsimile signature of the chairman of the board of supervisors.

F. Notice of sale of the bonds shall be published by the board of supervisors in a newspaper of general circulation in the county once a week for four successive weeks before the sale of the bonds. The notice of sale shall specify the date and hour for receipt of sealed bids, and the board of supervisors shall award the bonds to the highest and most responsible bidder at not less than par plus accrued interest. The proceeds of sale on the bonds shall be deposited in an account of the fire district fund to be known as the capital fund to be applied for the purpose for which the bonds were issued.

G. After the bonds are issued, the board of supervisors shall enter on its minutes a record of the bonds sold and shall annually levy and cause to be collected a tax, at the same time and in the same manner as other taxes are levied and collected upon all taxable property in the district, sufficient to pay principal of and interest on the bonds as they become due and payable. Monies derived from the levy of the tax when collected shall be deposited in ~~separate accounts of the fire district fund to be known as~~

~~the interest fund and the principal~~ THE DEBT SERVICE fund and shall be applied only to payment of the principal of and interest on the bonds. On payment of the outstanding bonded indebtedness of the district, any monies remaining in the ~~interest fund and the principal~~ DEBT SERVICE fund shall be used to reduce the district's property tax levy in the next fiscal year.

Sec. 9. Retroactivity

Section 11-644, Arizona Revised Statutes, as amended by this act, applies retroactively from and after September 17, 2003.

APPROVED BY THE GOVERNOR MAY 14, 2004.

FILED IN THE OFFICE OF THE SECRETARY OF STATE MAY 14, 2004.