House Engrossed

FILED
KEN BENNETT
SECRETARY OF STATE

State of Arizona
House of Representatives
Forty-ninth Legislature
Second Regular Session
2010

CHAPTER 68

HOUSE BILL 2247

AN ACT

AMENDING SECTION 42-16205, ARIZONA REVISED STATUTES; AMENDING TITLE 42, CHAPTER 16, ARTICLE 5, ARIZONA REVISED STATUTES, BY ADDING SECTION 42-16205.01; RELATING TO PROPERTY TAX APPEALS.

(TEXT OF BILL BEGINS ON NEXT PAGE)

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

Section 1. Section 42-16205, Arizona Revised Statutes, is amended to read:

42-16205. Appeal to court in the case of new construction, changes to assessment parcels and changes in use

~~A.~~ An appeal to court from the state board of equalization or a county board of equalization relating to changes in assessments under section 42-15105 due to new construction, additions to or deletions from assessment parcels or changes in property use that occur after September 30 of the preceding year and before October 1 of the valuation year shall be filed within sixty days after the date of mailing of the decision.

~~B. A new owner of property that was valued by the assessor and whose valuation or legal classification was not appealed by the former owner of the property may appeal the valuation or legal classification to court on or before December 15 of the year in which the taxes are levied.~~

Sec. 2. Title 42, chapter 16, article 5, Arizona Revised Statutes, is amended by adding section 42-16205.01, to read:

42-16205.01. Appeal to court by new owner of property

A NEW OWNER OF PROPERTY THAT WAS VALUED BY THE ASSESSOR AND WHOSE VALUATION OR LEGAL CLASSIFICATION WAS NOT APPEALED BY THE FORMER OWNER OF THE PROPERTY MAY APPEAL THE VALUATION OR LEGAL CLASSIFICATION TO COURT ON OR BEFORE DECEMBER 15 OF THE YEAR IN WHICH THE TAXES ARE LEVIED.

APPROVED BY THE GOVERNOR APRIL 16, 2010.

FILED IN THE OFFICE OF THE SECRETARY OF STATE APRIL 19, 2010.