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House Engrossed

State of Arizona
House of Representatives
Forty-sixth Legislature
First Regular Session
2003

HOUSE BILL 2112

AN ACT

AMENDING SECTIONS 12-172 AND 42-16156, ARIZONA REVISED STATUTES; RELATING TO PROPERTY TAX APPEALS.

(TEXT OF BILL BEGINS ON NEXT PAGE)

1

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

2 Section 1. Section 12-172, Arizona Revised Statutes, is amended to
3 read:

4 12-172. Small claims procedures; election; judge

5 A. A taxpayer may elect to use simplified, small claims procedures in
6 the following cases:

7 1. Disputes concerning the valuation or classification of property in
8 which the property is class three property as described in section 42-12003
9 or in which the full cash value of all real and personal property does not
10 exceed ~~three hundred thousand~~ ONE MILLION dollars.

11 2. Disputes concerning all other taxes in which the amount of the
12 taxes, interest at the time of assessment and penalties in dispute is less
13 than five thousand dollars.

14 B. A taxpayer elects to use small claims procedures by indicating in
15 the caption of the complaint that the matter is a small claims procedure in
16 the tax court.

17 C. The judge or a commissioner of the tax court shall hear small
18 claims cases.

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

21 42-16156. Case assignment

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

24 B. The chairman shall assign each case involving:

25 1. Appeals of property valuations that are determined by the
26 department and equalization orders that are issued pursuant to statute to
27 members of the board who are appointed by the governor. This paragraph does
28 not apply to any properties that are valued by the department but would
29 otherwise be valued by the county assessor.

30 2. Property listed as class three pursuant to section 42-12003 or
31 property valued by the assessor at ~~five hundred thousand~~ ONE MILLION dollars
32 or less to be heard by at least one member of the board or by a hearing
33 officer who shall be from the county in which the property is located.

34 3. Any other property to a panel of either three or five members of
35 the board, at least two of whom shall be from the county in which the
36 property is located unless the chairman is sitting as a representative of
37 that county. The chairman of the board shall designate a member to act as
38 chairman of each panel.

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