

REFERENCE TITLE: **homeowner's rebate; primary residence**

State of Arizona
House of Representatives
Fiftieth Legislature
First Regular Session
2011

HB 2708

Introduced by

Representatives Lesko, Burges, Chabin, Gray R, Harper, Heinz, Jones, Kavanagh, Patterson, Proud, Seel, Smith D, Wheeler, Williams, Senators McComish, Pearce R, Pierce S; Representatives Arredondo, Ash, Barton, Brophy McGee, Carter, Court, Crandell, Fann, Farley, Farnsworth, Fillmore, Forese, Gallego, Goodale, Gowan, Hobbs, McLain, Mesnard, Miranda C, Montenegro, Olson, Pratt, Robson, Ugenti, Urie, Yee, Senators Allen, Griffin, Klein, Melvin, Smith, Yarbrough

AN ACT

AMENDING SECTIONS 42-12003, 42-12004, 42-12052, 42-12053, 42-12054, 42-15102, 42-15103 AND 42-16251, ARIZONA REVISED STATUTES; RELATING TO PROPERTY TAX CLASSIFICATION.

(TEXT OF BILL BEGINS ON NEXT PAGE)

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

2 Section 1. Section 42-12003, Arizona Revised Statutes, is amended to
3 read:

4 42-12003. Class three property; definition

5 A. For purposes of taxation, class three is established consisting of
6 real and personal property and improvements to the property that are used ~~for~~
7 ~~residential purposes~~ AS THE OWNER'S PRIMARY RESIDENCE, that are not otherwise
8 included in class one, two, four, six, seven or eight and that are valued at
9 full cash value. ONLY AN OWNER'S PRIMARY RESIDENCE MAY BE CLASSIFIED AS
10 CLASS THREE, EXCEPT THAT the homesite that is included in class three may
11 include:

12 1. Up to ten acres on a single parcel of real property on which the
13 residential improvement is located.

14 2. More than ten, but not more than forty, acres on a single parcel of
15 real property on which the residential improvement is located if it is zoned
16 exclusively for residential purposes or contains legal restrictions or
17 physical conditions that prevent the division of the parcel.

18 B. For THE purposes of this section, "physical conditions" means
19 topography, mountains, washes, rivers, roads or any other configuration that
20 limits the residential usable land area.

21 Sec. 2. Section 42-12004, Arizona Revised Statutes, is amended to
22 read:

23 42-12004. Class four property

24 A. For purposes of taxation, class four is established consisting of:

25 1. REAL AND PERSONAL PROPERTY AND IMPROVEMENTS TO THE PROPERTY THAT
26 ARE USED FOR OWNER-OCCUPIED RESIDENTIAL PURPOSES, THAT ARE NOT OTHERWISE
27 INCLUDED IN CLASS THREE AND THAT ARE VALUED AT FULL CASH VALUE. THE HOMESITE
28 THAT IS INCLUDED IN CLASS FOUR MAY INCLUDE:

29 (a) UP TO TEN ACRES ON A SINGLE PARCEL OF REAL PROPERTY ON WHICH THE
30 RESIDENTIAL IMPROVEMENT IS LOCATED.

31 (b) MORE THAN TEN, BUT NOT MORE THAN FORTY, ACRES ON A SINGLE PARCEL
32 OF REAL PROPERTY ON WHICH THE RESIDENTIAL IMPROVEMENT IS LOCATED IF IT IS
33 ZONED EXCLUSIVELY FOR RESIDENTIAL PURPOSES OR CONTAINS LEGAL RESTRICTIONS OR
34 PHYSICAL CONDITIONS THAT PREVENT THE DIVISION OF THE PARCEL. FOR THE
35 PURPOSES OF THIS PARAGRAPH, "PHYSICAL CONDITIONS" MEANS TOPOGRAPHY,
36 MOUNTAINS, WASHES, RIVERS, ROADS OR ANY OTHER CONFIGURATION THAT LIMITS THE
37 RESIDENTIAL USABLE LAND AREA.

38 ~~1-~~ 2. Real and personal property and improvements to the property
39 that are used solely as leased or rented property for residential purposes,
40 that are not included in class one, two, three, six, seven or eight and that
41 are valued at full cash value.

42 ~~2-~~ 3. Child care facilities that are licensed under title 36, chapter
43 7.1 and that are valued at full cash value.

44 ~~3-~~ 4. Real and personal property and improvements to property that
45 are used to operate nonprofit residential housing facilities that are

1 structured to house or care for persons who are handicapped or sixty-two
2 years of age or older and that are valued at full cash value.

3 ~~4-~~ 5. Real and personal property and improvements that are used to
4 operate licensed residential care institutions or licensed nursing care
5 institutions that provide medical services, nursing services or health
6 related services and that are structured to house or care for persons who are
7 handicapped or sixty-two years of age or older and that are valued at full
8 cash value.

9 ~~5-~~ 6. Real and personal property consisting of no more than six rooms
10 of owner-occupied residential property that are leased or rented to transient
11 lodgers at no more than a fifty per cent average annual occupancy rate,
12 together with furnishing no more than a breakfast meal, by the owner of the
13 property and that is valued at full cash value.

14 ~~6-~~ 7. Real and personal property consisting of residential dwellings
15 that are maintained for occupancy by agricultural employees as a condition of
16 employment or as a convenience to the employer, that is not included in class
17 three and that is valued at full cash value. The land associated with these
18 dwellings shall be valued as agricultural land pursuant to chapter 13,
19 article 3 of this title.

20 ~~7-~~ 8. Real property and improvements to property constituting common
21 areas that are valued pursuant to chapter 13, article 9 of this title.

22 ~~8-~~ 9. Real and personal property that is defined as timeshare
23 property by section 32-2197 and valued pursuant to chapter 13, article 10 of
24 this title, except for any property used for commercial, industrial or
25 transient occupancy purposes and included in class one to the extent of that
26 use.

27 B. Subsection A, paragraphs ~~3-and~~ 4 AND 5 of this section shall not be
28 construed to limit eligibility for exemption from taxation under chapter 11,
29 article 3 of this title.

30 Sec. 3. Section 42-12052, Arizona Revised Statutes, is amended to
31 read:

32 42-12052. Review and verification of class three property;
33 owner's affidavit and notice; civil penalty;
34 appeals

35 A. Each county assessor shall review assessment information, on a
36 continuing basis, to ensure proper classification of residential
37 dwellings. The assessor may enter into intergovernmental agreements with the
38 department for an exchange of information to ensure a coordinated and
39 comprehensive review and identification of property that may be rented while
40 classified as class three pursuant to section 42-12003.

41 B. EACH YEAR THE COUNTY ASSESSOR SHALL INCLUDE WITH THE NOTICE OF FULL
42 CASH VALUE SENT TO OWNERS OF CLASS THREE PROPERTY PURSUANT TO SECTION
43 42-15101 AN AFFIDAVIT, IN A FORM PRESCRIBED BY THE DEPARTMENT, ON WHICH THE
44 OWNER MUST DECLARE, UNDER PENALTY OF PERJURY, WHETHER THE PROPERTY IS THE
45 OWNER'S PRIMARY RESIDENCE IN THE CURRENT VALUATION YEAR. THE OWNER MUST

1 RETURN THE COMPLETED AFFIDAVIT FORM TO THE COUNTY ASSESSOR BY APRIL 15, OR
2 SIX WEEKS AFTER THE FINAL DATE FOR MAILING NOTICES OF FULL CASH VALUE IF
3 EXTENDED BY THE DIRECTOR. IF THE OWNER INDICATES ON THE AFFIDAVIT THAT THE
4 PROPERTY IS NOT THE OWNER'S PRIMARY RESIDENCE, IF THE OWNER INDICATES ON MORE
5 THAN ONE AFFIDAVIT THAT MORE THAN ONE PARCEL IS THE OWNER'S PRIMARY
6 RESIDENCE, OR IF THE OWNER FAILS TO RETURN THE AFFIDAVIT TIMELY TO THE
7 ASSESSOR, THE ASSESSOR SHALL RECLASSIFY THE PROPERTY AS CLASS FOUR PURSUANT
8 TO SECTION 42-12004 OR ANOTHER CLASSIFICATION ACCORDING TO THE PROPERTY'S
9 USE. IF FOR ANY REASON AN OWNER BELIEVES THAT RECLASSIFICATION PURSUANT TO
10 THIS SUBSECTION IS ERRONEOUS, THE OWNER MAY FILE A NOTICE OF CLAIM WITH THE
11 ASSESSOR PURSUANT TO SECTION 42-16254 TO RESOLVE THE CORRECT CLASSIFICATION.

12 ~~B.~~ C. If the assessor has reason to believe that a parcel of property
13 that is classified as class three pursuant to section 42-12003 IS NOT USED AS
14 THE OWNER'S PRIMARY RESIDENCE OR is being rented, the assessor shall notify
15 the owner, in a form prescribed by the department as provided by subsection
16 ~~H~~ E of this section, and request that the owner respond as to whether the
17 property is occupied ~~by the owner~~ AS THE OWNER'S PRIMARY RESIDENCE, AS A
18 SECONDARY RESIDENCE or is used as a rental property. IF THE OWNER RESPONDS
19 THAT THE PROPERTY IS NOT THE OWNER'S PRIMARY RESIDENCE, OR if the owner fails
20 to respond to the assessor within thirty days after the notice is mailed, the
21 assessor shall mail the owner a final notice WITHIN THIRTY DAYS requesting
22 that the owner provide information as to whether or not the property is
23 ~~occupied by the owner~~ THE OWNER'S PRIMARY RESIDENCE, A SECONDARY RESIDENCE or
24 used as a rental property.

25 ~~C.~~ If the owner fails to respond to the assessor within fifteen days
26 after the final notice is mailed, the assessor shall:

27 1. Reclassify the property as class four. IN ADDITION TO OTHER APPEAL
28 PROCEDURES PROVIDED BY LAW, THE OWNER OF THE PROPERTY THAT IS RECLASSIFIED AS
29 CLASS FOUR UNDER THIS PARAGRAPH MAY APPEAL THE RECLASSIFICATION TO THE COUNTY
30 BOARD OF SUPERVISORS WITHIN THIRTY DAYS AFTER THE NOTICE OF CLASSIFICATION IS
31 MAILED. IF THE OWNER PROVES TO THE BOARD'S SATISFACTION THAT THE PROPERTY IS
32 OCCUPIED AS THE OWNER'S PRIMARY RESIDENCE, THE BOARD SHALL ORDER THE PROPERTY
33 TO BE RECLASSIFIED AS CLASS THREE PROPERTY PURSUANT TO SECTION 42-12003.

34 2. Notify the county treasurer who shall assess a civil penalty
35 against the property equal to twice the amount of ~~the property taxes that~~
36 ~~would have been levied against the property if the property had been~~
37 ~~classified as class four pursuant to section 42-12004~~ ADDITIONAL STATE AID
38 PAID PURSUANT TO SECTION 15-972 WITH RESPECT TO THE PROPERTY in the preceding
39 tax year.

40 ~~D.~~ The owner of the property shall pay a penalty under ~~subsection C,~~
41 THIS paragraph ~~2 of this section~~ to the county treasurer within thirty days
42 after the notice of the penalty is mailed.

43 ~~E.~~ The owner may appeal the penalty to the county board of supervisors
44 within the time required for payment. If the owner proves to the board's
45 satisfaction that the property is occupied by the owner, the board shall

1 waive the penalty, and the property shall be listed as class three pursuant
2 to section 42-12003. Until paid or waived, the penalty constitutes a lien
3 against the property.

4 ~~F. In addition to other appeal procedures provided by law, the owner
5 of property that is reclassified as class four under subsection C, paragraph
6 1 of this section may appeal the reclassification to the county board of
7 supervisors within thirty days after the notice of classification is mailed.
8 If the owner proves to the board's satisfaction that the owner occupies the
9 property, the board shall order the property to be reclassified as class
10 three pursuant to section 42-12003.~~

11 ~~G.~~ The county treasurer shall deposit all revenue received from
12 penalties assessed under this ~~section~~ PARAGRAPH in the county general fund.

13 D. EACH FISCAL YEAR THE LEGISLATURE BY APPROPRIATION SHALL REMIT TO
14 EACH COUNTY ASSESSOR THE LESSER OF:

15 1. THE ASSESSOR'S ACTUAL COSTS OF ADMINISTRATING THIS SECTION.

16 2. TEN PER CENT OF THE REVENUE SAVED FROM ADDITIONAL STATE AID TO
17 SCHOOL DISTRICTS IN THE COUNTY PURSUANT TO SECTION 15-972 DUE TO
18 RECLASSIFICATION OF PROPERTY IN THE COUNTY FROM CLASS THREE TO CLASS FOUR
19 UNDER THIS SECTION IN THE PRECEDING FISCAL YEAR.

20 ~~H.~~ E. The department shall:

21 1. Prescribe all forms used to notify property owners under this
22 section. The forms shall contain information as to criteria for the
23 reclassification of property and the civil penalties that may result if the
24 owner fails to respond to the notice.

25 2. Monitor and review the procedures and practices used by assessors
26 and treasurers to accomplish the ~~review and~~ verification of class three
27 property and the assessment and collection of penalties prescribed by this
28 section and propose suggested improvements to establish uniform processes and
29 performance among the counties.

30 3. PRESCRIBE RECORD KEEPING AND REPORTING REQUIREMENTS TO ESTABLISH
31 ANNUAL PAYMENT AMOUNTS TO COUNTY ASSESSORS UNDER SUBSECTION D OF THIS
32 SECTION.

33 F. THE DEPARTMENT MAY CONDUCT AUDITS OF THE RECORDS OF COUNTY
34 ASSESSORS AND COUNTY TREASURERS TO DETERMINE COMPLIANCE WITH THE REQUIREMENTS
35 OF THIS SECTION AND THE ACCURACY OF THE CLASSIFICATION OF OWNER-OCCUPIED
36 RESIDENTIAL PROPERTY AND RENTAL PROPERTY.

37 Sec. 4. Section 42-12053, Arizona Revised Statutes, is amended to
38 read:

39 42-12053. Criteria for distinguishing residential property from
40 rental property and the owner's primary residence

41 A. For the purpose of classifying residential property under sections
42 42-12003, 42-12004 and 42-12052, a parcel is not considered rental property
43 and shall be classified as class three property, if either:

1 1. The property was not rented by the owner for more than three months
2 in the preceding twelve consecutive months and the owner does not intend to
3 rent it for more than three months during the next twelve consecutive months.

4 2. The owner rents the property to a member of the owner's family, who
5 must be:

6 (a) The owner's natural or adopted child or a descendant of the
7 owner's child.

8 (b) The owner's parent or an ancestor of the owner's parent.

9 (c) The owner's stepchild or stepparent.

10 (d) The owner's child-in-law or parent-in-law.

11 (e) The owner's natural or adopted sibling.

12 B. FOR THE PURPOSE OF CLASSIFYING OWNER-OCCUPIED RESIDENTIAL PROPERTY
13 UNDER SECTIONS 42-12003, 42-12004 AND 42-12052, THE DEPARTMENT SHALL ADOPT
14 STANDARD CRITERIA FOR USE IN DETERMINING WHETHER THE PROPERTY IS CONSIDERED
15 TO BE THE OWNER'S PRIMARY RESIDENCE, INCLUDING:

16 1. THE PERIOD OF OCCUPANCY EACH YEAR.

17 2. THE OWNER'S REGISTERED VOTING PRECINCT.

18 3. THE OWNER'S DRIVER LICENSE ADDRESS.

19 4. THE REGISTRATION ADDRESS OF THE OWNER'S MOTOR VEHICLES.

20 5. OTHER APPROPRIATE INDICATORS OF PRIMARY RESIDENCY.

21 Sec. 5. Section 42-12054, Arizona Revised Statutes, is amended to
22 read:

23 42-12054. Change in classification of owner-occupied residence

24 A. If a person purchases or converts property that is listed as class
25 one, paragraph 12, ~~OR~~ class two ~~or class four~~ pursuant to article 1 of this
26 chapter and occupies the property as a residence, the person may have the
27 classification reviewed for change to class three from the date of conversion
28 AND OCCUPANCY AS A PRIMARY RESIDENCE and may appeal from the decision
29 resulting from the review in the same manner as provided by law for review of
30 a valuation for ad valorem property taxes and appeal from that review.

31 B. IF A PERSON PURCHASES OR CONVERTS PROPERTY THAT IS LISTED AS CLASS
32 FOUR PURSUANT TO SECTION 42-12004 AND OCCUPIES THE PROPERTY AS THE PERSON'S
33 PRIMARY RESIDENCE, THE PERSON MAY HAVE THE CLASSIFICATION REVIEWED FOR CHANGE
34 TO CLASS THREE FROM THE DATE OF OCCUPANCY AND MAY APPEAL THE DECISION
35 RESULTING FROM THE REVIEW IN THE SAME MANNER AS PROVIDED BY LAW FOR REVIEW OF
36 A VALUATION FOR AD VALOREM PROPERTY TAXES AND APPEAL FROM THAT REVIEW.

37 ~~B.~~ C. If a person makes such a conversion OR OCCUPANCY or appeals the
38 classification after the county assessor has closed the rolls, the person may
39 petition the county board of supervisors to change the classification and
40 reduce the assessed valuation from the date of conversion OR OCCUPANCY.

41 ~~C.~~ D. The board of supervisors shall entertain the petition in the
42 same manner as a board of equalization hears a request for reduction in
43 valuation.

44 ~~D.~~ E. The petitioner may appeal the board of supervisors' decision in
45 the same manner as provided in section 42-16111, except that the petitioner

1 shall file the notice of appeal within fifteen days after the board's
2 finding.

3 ~~F.~~ F. If the board of supervisors finds that the property is in fact
4 being used for ~~residential purposes~~ THE OWNER'S PRIMARY RESIDENCE and should
5 be listed as class three property, it shall change the classification on the
6 roll and fix the assessed valuation from the date of ~~conversion~~
7 OCCUPANCY. The amount of taxes that is assessed against the property shall
8 be computed by applying the current tax rate to the original assessed
9 valuation prorated for the portion of the tax year before the property was
10 ~~converted~~ OCCUPIED plus the current tax rate applied to the reassessed value
11 of the property prorated for the balance of the year.

12 ~~F.~~ G. The board of supervisors shall notify the department, assessor
13 and county treasurer of the change in classification, the change in assessed
14 valuation and the amount of tax assessed. The department and the assessor
15 may appeal any such decision in the same manner as provided in section
16 42-16111. The assessor and treasurer shall note the change on their records,
17 and the treasurer may issue a future tax credit, endorsed by the board, to
18 the person whose property is liable for the tax. The tax credit shall be
19 used on the next or several succeeding property tax assessments that the
20 person may owe thereafter.

21 Sec. 6. Section 42-15102, Arizona Revised Statutes, is amended to
22 read:

23 42-15102. Notice information entered by assessor

24 A. The assessor shall include in the assessment notice:

25 1. The full cash value found by the assessor for the property for the
26 preceding valuation year.

27 2. The classification of the property pursuant to chapter 12 of this
28 title.

29 3. The mailing date of the notice.

30 4. The last date on which the owner may file an appeal from the
31 valuation or classification assigned to the property.

32 B. Except for property that is listed as class three property under
33 section 42-12003, OWNER-OCCUPIED RESIDENTIAL PROPERTY THAT IS LISTED AS CLASS
34 FOUR PROPERTY UNDER SECTION 42-12004, SUBSECTION A, PARAGRAPH 1 and single
35 family rented residential property that is listed as class four property
36 under section 42-12004, subsection A, paragraph ~~1~~ 2, the notice shall
37 separately list the full cash value of the land and the full cash value of
38 the improvement or improvements associated with the land.

39 Sec. 7. Section 42-15103, Arizona Revised Statutes, is amended to
40 read:

41 42-15103. Contents of notice form

42 The notice form shall:

43 1. Prominently display a statement informing property owners that if a
44 parcel of property is:

1 (a) LISTED ON THE NOTICE AS CLASS THREE PURSUANT TO SECTION 42-12003,
2 THE OWNER MUST COMPLETE AND RETURN THE ENCLOSED AFFIDAVIT TO THE COUNTY
3 ASSESSOR DECLARING WHETHER THE PROPERTY IS THE OWNER'S RESIDENCE FOR THE
4 CURRENT YEAR. THE STATEMENT SHALL INCLUDE THE FOLLOWING TEXT IN AT LEAST
5 TWELVE POINT TYPE:

6 THE GOVERNOR AND LEGISLATURE HAVE AUTHORIZED YOU TO RECEIVE A
7 REDUCTION ON YOUR PROPERTY TAXES UP TO \$600 IF THE HOME
8 IDENTIFIED IN THIS NOTICE IS YOUR PRIMARY RESIDENCE.

9 (b) Used as a rental unit and the property is listed on the notice as
10 class three pursuant to section 42-12003, the owner must notify the county
11 assessor of the rental use of the property or be subject to a civil penalty
12 prescribed by section 42-12052.

13 2. INCLUDE WITH EACH NOTICE FOR PROPERTY CLASSIFIED AS CLASS THREE AN
14 AFFIDAVIT FORM DESCRIBED BY SECTION 42-12052, SUBSECTION B, WITH SIMPLIFIED
15 INSTRUCTIONS, FOR THE OWNER TO DECLARE WHETHER THE PROPERTY IS THE OWNER'S
16 PRIMARY RESIDENCE.

17 ~~2-~~ 3. Include a form with instructions on the procedure and deadlines
18 for appealing the assessed valuation shown on the notice. The appeal form
19 for property that is listed as class three pursuant to section 42-12003 shall
20 contain simplified instructions and shall be separate from the appeal form
21 for other classes of property.

22 ~~3-~~ 4. Provide in a separate addendum a statement informing ~~property~~
23 owners of ~~all of the following~~ PROPERTY THAT IS USED FOR RESIDENTIAL RENTAL
24 PURPOSES THAT:

25 (a) ~~If a parcel of property is used for residential rental purposes,~~
26 The parcel must be listed on the notice as class four, and the owner must
27 register the residential rental property with the county assessor pursuant to
28 section 33-1902 or the owner may be subject to a penalty.

29 (b) If the owner is required to register the rental property with the
30 county assessor and fails to do so after receipt of this notice, the city or
31 town may impose a civil penalty payable to the city or town in the amount of
32 one hundred fifty dollars per day for each day of violation, and the city or
33 town may impose enhanced inspection and enforcement measures on the property.

34 (c) If the city or town in which the property is located requires the
35 lessor to pay transaction privilege tax on residential rent, a notice of
36 applicable requirements imposed by the city or town and that failure to pay
37 the applicable ~~sales~~ tax could result in a penalty or fine by the city or
38 town.

39 (d) ~~A notice that~~ Residential rental properties are required to comply
40 with the landlord tenant law pursuant to title 33, chapters 10 and 11.

41 Sec. 8. Section 42-16251, Arizona Revised Statutes, is amended to
42 read:

43 42-16251. Definitions

44 In this article, unless the context otherwise requires:

- 1 1. "Board" means the county board of equalization or the state board
2 of equalization, as appropriate.
- 3 2. "Court" means either the superior court or tax court.
- 4 3. "Error" means any mistake in assessing or collecting property taxes
5 resulting from:
- 6 (a) An imposition of an incorrect, erroneous or illegal tax rate that
7 resulted in assessing or collecting excessive taxes.
- 8 (b) An incorrect designation or description of the use **OR OCCUPANCY** of
9 property or its classification pursuant to chapter 12, article 1 of this
10 title.
- 11 (c) Applying the incorrect assessment ratio percentages prescribed by
12 chapter 15, article 1 of this title.
- 13 (d) Misreporting or failing to report property if a statutory duty
14 exists to report the property.
- 15 (e) Subject to the requirements of section 42-16255, subsection B, a
16 valuation or legal classification that is based on an error that is
17 exclusively factual in nature or due to a specific legal restriction that
18 affects the subject property and that is objectively verifiable without the
19 exercise of discretion, opinion or judgment and that is demonstrated by clear
20 and convincing evidence, such as:
- 21 (i) A mistake in the description of the size, use or ownership of
22 land, improvements or personal property.
- 23 (ii) Clerical or typographical errors in reporting or entering data
24 that was used directly to establish valuation.
- 25 (iii) A failure to timely capture on the tax roll a change in value or
26 legal classification caused by new construction, the destruction or
27 demolition of improvements, the splitting of one parcel of real property into
28 two or more new parcels or the consolidating of two or more parcels of real
29 property into one new parcel existing on the valuation date.
- 30 (iv) The existence or nonexistence of the property on the valuation
31 date.
- 32 (v) Any other objectively verifiable error that does not require the
33 exercise of discretion, opinion or judgment.
- 34 Error does not include a correction that results from a change in the law as
35 a result of a final nonappealable ruling by a court of competent jurisdiction
36 in a case that does not involve the property for which a correction is
37 claimed.
- 38 4. "Taxpayer" means the owner of real or personal property that is
39 liable for tax.