REFERENCE TITLE: property tax; algaculture

State of Arizona
House of Representatives
Fiftieth Legislature
Second Regular Session
2012

HB 2226

Introduced by
Representatives Heinz, Jones

AN ACT

AMENDING SECTION 42-12151, ARIZONA REVISED STATUTES; RELATING TO PROPERTY TAX CLASSIFICATION.

(TEXT OF BILL BEGINS ON NEXT PAGE)

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

Section 1. Section 42-12151, Arizona Revised Statutes, is amended to read:

42-12151. Definition of agricultural real property

In this article, unless the context otherwise requires, "agricultural real property" means real property that is one or more of the following:

1. Cropland in the aggregate of at least twenty gross acres.

2. An aggregate ten or more gross acres of permanent crops.

3. Grazing land with a minimum carrying capacity of forty animal units and containing an economically feasible number of animal units.

4. Land and improvements devoted to commercial breeding, raising, boarding or training equine, as defined in section 3-1201 or equine rescue facilities registered with the department of agriculture pursuant to section 3-1350.

5. Land and improvements devoted to high density use for producing commodities.

6. Land and improvements devoted to use in processing cotton necessary for marketing.

7. Land and improvements devoted to use in processing wine grapes for marketing.

8. Land and improvements devoted to use in processing citrus for marketing.

9. Land and improvements devoted to use as fruit or vegetable commodity packing plants that do not cut or otherwise physically alter the produce.

10. Land and improvements owned by a dairy cooperative devoted to high density use in producing, transporting, receiving, processing, storing, marketing and selling milk and manufactured milk products without the presence of any animal units on the land.

11. LAND AND IMPROVEMENTS DEVOTED TO ALGACULTURE FOR RESEARCH, DEVELOPMENT AND COMMERCIAL PRODUCTION OF BIOFUEL OR HYDROGEN.