

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

HOUSE BILL 2178

AN ACT

PROVIDING FOR A REFUND OR FORGIVENESS OF PROPERTY TAXES AND PENALTIES.

(TEXT OF BILL BEGINS ON NEXT PAGE)

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

2 Section 1. Refund or forgiveness of taxes paid or due on
3 qualified property; qualified property owners;
4 definitions

5 A. The county board of supervisors shall direct the county treasurer
6 to grant a refund to a qualified property owner if:

7 1. The qualified property owner paid property taxes on qualified
8 property during any tax year 1987 through 2009.

9 2. The property taxes paid have not already been refunded.

10 B. The qualified property owner shall submit a claim for refund with
11 the county treasurer by December 31, 2012, and the county treasurer shall pay
12 the claim after it is submitted.

13 C. In the next accounting after the refund the county treasurer is
14 entitled to a credit for the refund with the state and each of the political
15 subdivisions to which the overpayment may have been transmitted.

16 D. Property taxes and any accrued penalties due from but not paid by
17 any qualified property owner for tax years 1987 through 2009 are forgiven and
18 no longer due and payable. The county board of supervisors shall direct the
19 county treasurer to strike off any forgiven taxes from the tax roll.

20 E. For the purposes of this section:

21 1. "Qualified property" means the property that is owned by a
22 qualified property owner and that was subject to a federal lawsuit brought by
23 the United States of America for the benefit of the Fort Mojave Indian Tribe
24 against the qualified property owner.

25 2. "Qualified property owner" means a property owner who was a
26 defendant in a federal lawsuit brought by the United States of America for
27 the benefit of the Fort Mojave Indian Tribe in which the property owner owns
28 land that is included in approximately one hundred thirty acres of land
29 within a triangular shaped area that is east of the Colorado River and that
30 is near the Fort Mojave Indian Tribe reservation.