House Engrossed

State of Arizona
House of Representatives
Fifty-third Legislature
Second Regular Session
2018

CHAPTER 73

HOUSE BILL 2385

AN ACT

AMENDING SECTION 42-16213, ARIZONA REVISED STATUTES; 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 42-16213, Arizona Revised Statutes, is amended to read:

42-16213. Findings and judgment

A. If the court finds that the valuation is excessive or insufficient, ~~it~~ THE COURT shall find the property's full cash value. The court may find a full cash value that is higher or lower than the full cash value that was appealed regardless of which party filed the appeal, EXCEPT AS FOLLOWS:

1. IF THE APPEAL IS TAKEN BY A COUNTY ASSESSOR AND THE COURT FINDS THAT THE VALUATION IS INSUFFICIENT, THE COURT'S FINDING OF THE REAL PROPERTY'S FULL CASH VALUE SHALL BE NOT GREATER THAN THE FULL CASH VALUE THAT WAS APPEALED BY THE TAXPAYER TO THE BOARD OF EQUALIZATION.

2. PARAGRAPH 1 OF THIS SUBSECTION DOES NOT APPLY IF THE VALUATION OF THE PROPERTY FOR THE TAX YEAR WAS SET PURSUANT TO SECTION 42-16002, SUBSECTION B.

B. If the court finds that the valuation is:

1. Excessive, the court shall render judgment for the taxpayer and against the state or county, whichever is appropriate, in an amount equal to the excess in taxes levied and assessed together with the costs of the appeal.

2. Correct, the court shall dismiss the action with costs against the plaintiff except in appeals taken pursuant to section 42-16206.

3. Insufficient, the judgment, CONSISTENT WITH SUBSECTION A OF THIS SECTION, shall be for the state or county, whichever is appropriate, and against the taxpayer for the costs of the appeal and ~~the~~ ANY taxes due on the property in excess of the amount originally levied and assessed. The judgment is a lien on the appellant's real and personal property as though the assessment had originally been in the amount of the judgment.

C. If the court finds that the classification is in error, ~~it~~ THE COURT shall determine the correct classification. The taxes due on the property shall be determined using the classification determined by the court regardless of whether the department filed an appeal pursuant to section 42-16206.

Sec. 2. Retroactivity

Section 42-16213, Arizona Revised Statutes, as amended by this act, applies retroactively to property tax appeals that were filed in court pursuant to title 42, chapter 16, article 5 or 6, Arizona Revised Statutes, from and after December 31, 2016.

Sec. 3. Emergency

This act is an emergency measure that is necessary to preserve the public peace, health or safety and is operative immediately as provided by law.

APPROVED BY THE GOVERNOR MARCH 23, 2018.

FILED IN THE OFFICE OF THE SECRETARY OF STATE MARCH 23, 2018.