Senate Engrossed House Bill

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

CHAPTER 319

HOUSE BILL 2596

AN ACT

AMENDING SECTIONS 42-18151 AND 42-18351, ARIZONA REVISED STATUTES; RELATING TO PROPERTY TAXES.

(TEXT OF BILL BEGINS ON NEXT PAGE)

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

Section 1. Section 42-18151, Arizona Revised Statutes, is amended to read:

42-18151. Who may redeem real property tax liens; persons under disability; persons owning partial interest

A. A real property tax lien that is sold under article 3 of this chapter may be redeemed by:

1. The owner.

2. ANY PERSON THAT WANTS TO PAY ON BEHALF OF THE OWNER BY MAKING A CHARITABLE GIFT.

~~2.~~ 3. The owner's agent, assignee or attorney.

~~3.~~ 4. Any person who has a legal or equitable claim in the property, including a certificate of purchase of a different date.

~~B. A tax lien that is sold on real property of a minor or a legally incapacitated person is subject to redemption only in the manner provided for persons under no such disability.~~

~~C.~~ B. A person who owns an interest in real property less than the whole~~:~~

~~1.~~ May redeem a tax lien against that interest as a percentage of the entire liability reported by the county assessor by paying the proportionate part of the whole amount due.

~~2. Shall receive a certificate of redemption for the interest in the manner provided by this article.~~

Sec. 2. Section 42-18351, Arizona Revised Statutes, is amended to read:

42-18351. Circumstances for abating tax and removing tax lien

This article applies in the following situations:

1. An error or omission resulting in an improper imposition of a property tax.

2. An event or circumstance that existed at the time of the levy and assessment, or that occurred afterwards, and that invalidates the lien of the property tax or the sale of the lien.

3. The property tax lien was not advertised for sale pursuant to section 42-18105 within five years after the delinquency, unless the failure to advertise within five years after the delinquency was due to a restraining order or injunction issued by a court of competent jurisdiction.

4. The cost of pursuing the statutory lien sale and collection procedures or the sale of lands under article 7 of this chapter or the cost of the seizure and sale of personal property pursuant to section 42-18401 would equal or exceed the revenue that could be derived.

5. AT THE DISCRETION OF THE COUNTY TREASURER AND IF THE COUNTY ASSESSOR AGREES, FOR TAXES LEVIED AGAINST PERSONAL PROPERTY ONLY, THE AMOUNT OF THE PERSONAL PROPERTY TAXES OWING, INCLUDING INTEREST AND PENALTIES, IS DE MINIMIS AND THE PROPERTY TAXES ARE SIX YEARS OR MORE PAST DUE.

APPROVED BY THE GOVERNOR MAY 16, 2018.

FILED IN THE OFFICE OF THE SECRETARY OF STATE MAY 16, 2018.