

State of Arizona
House of Representatives
Fifty-fourth Legislature
First Regular Session
2019

CHAPTER 31
HOUSE BILL 2363

AN ACT

AMENDING SECTIONS 42-18109, 42-18112 AND 42-18116, ARIZONA REVISED
STATUTES; RELATING TO TAX LIENS.

(TEXT OF BILL BEGINS ON NEXT PAGE)

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

2 Section 1. Section 42-18109, Arizona Revised Statutes, is amended
3 to read:

4 42-18109. Publication and posting of list and notice

5 A. The county treasurer shall post a correct copy of the list and
6 notice **REQUIRED** under section 42-18106 near the outer door of the office
7 of the county treasurer. The list and notice shall remain posted for at
8 least two weeks before the **START** date of the sale.

9 B. The county treasurer shall publish a correct copy of the list
10 and notice **REQUIRED** under section 42-18106 at least one time in a
11 newspaper of general circulation in the county. The publication shall be
12 at least two weeks but not more than three weeks before the **START** date of
13 sale stated in the notice.

14 C. The newspaper that prints the list and notice **REQUIRED** under
15 section 42-18106 shall also post the list and notice from the first
16 publication date through March 1 of the current year on the internet on a
17 ~~web site~~ **WEBSITE** that posts the legal notices of ten or more Arizona
18 newspapers.

19 Sec. 2. Section 42-18112, Arizona Revised Statutes, is amended to
20 read:

21 42-18112. Time of sale

22 A. The tax lien sale shall be held in February.

23 B. On the day designated in the list and notice, the county
24 treasurer shall begin the sale of all tax liens on real property that is
25 described in the list and notice on which the taxes and charges have not
26 been paid. The county treasurer shall continue the sale from day to day,
27 Sundays and holidays excluded, until the tax lien on each parcel has been
28 ~~sold~~ **OFFERED FOR SALE AND NO MORE BIDS ARE OFFERED BY PURCHASERS.**

29 ~~C. If a real property tax lien cannot be advertised and sold at the~~
30 ~~time prescribed by this article, the county treasurer shall make the sale~~
31 ~~on any later date on which it can be made, allowing sufficient time for~~
32 ~~publication and posting of the list and notice as provided by this~~
33 ~~article.~~

34 Sec. 3. Section 42-18116, Arizona Revised Statutes, is amended to
35 read:

36 42-18116. Payment; resale or recovery on renege bid;
37 processing fee

38 A. The purchaser of a tax lien shall pay the purchase price in cash
39 at ~~the A time of sale~~ **THE COUNTY TREASURER DETERMINES BUT WITHIN FIFTEEN**
40 **DAYS AFTER THE CLOSE OF THE SALE.**

41 B. If the purchaser fails to pay the amount due:

42 1. The county treasurer shall resell the tax lien if the sale has
43 not been closed.

1 2. If the sale has been closed, the treasurer may either:
2 ~~(a) Advertise it specially in the manner provided for publishing~~
3 ~~and posting the original list and notice pursuant to section 42-18109.~~
4 ~~(b)~~ (a) Recover the amount bid by civil action in a court of
5 competent jurisdiction.
6 (b) PROHIBIT THE PURCHASER WHO FAILED TO PAY THE AMOUNT DUE FROM
7 PURCHASING TAX LIENS FROM ANY COUNTY IN THIS STATE FOR A PERIOD OF NOT
8 MORE THAN ONE YEAR.
9 C. The purchaser shall pay a processing fee of not more than ~~ten~~
10 ~~dollars~~ \$10 per tax lien. The treasurer shall deposit monies collected
11 pursuant to this subsection in the taxpayers' information fund established
12 by section 11-495.

APPROVED BY THE GOVERNOR MARCH 22, 2019.

FILED IN THE OFFICE OF THE SECRETARY OF STATE MARCH 22, 2019.