

State of Arizona  
Senate  
Fifty-fourth Legislature  
First Regular Session  
2019

**CHAPTER 167**  
**SENATE BILL 1033**

AN ACT

AMENDING SECTION 42-18054, ARIZONA REVISED STATUTES; RELATING TO PROPERTY TAX.

(TEXT OF BILL BEGINS ON NEXT PAGE)

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

2 Section 1. Section 42-18054, Arizona Revised Statutes, is amended  
3 to read:

4 42-18054. Tax statements for mortgaged property

5 A. If property that is subject to taxation by the county assessor  
6 is mortgaged and the mortgagee, or a person acting for the mortgagee, by  
7 the terms of the mortgage agreement pays the tax on behalf of the  
8 mortgagor:

9 1. The county treasurer, ~~on request,~~ shall mail a statement of  
10 taxes due on the property to the mortgagor, ~~at the mortgagor's last known~~  
11 ~~address, and to the mortgagee.~~ The tax statement sent to the mortgagor  
12 shall be a written document. ~~The tax statement sent to the mortgagee AND~~  
13 may be in any form established by the county treasurer. **THE COUNTY**  
14 **TREASURER, ON REQUEST, SHALL SEND A STATEMENT OF TAXES DUE ON THE PROPERTY**  
15 **TO THE MORTGAGEE. THE TAX STATEMENT SENT TO THE MORTGAGEE MAY BE IN ANY**  
16 **FORM ESTABLISHED BY THE COUNTY TREASURER.**

17 2. The liability for the tax, and any subsequent interest, fees and  
18 penalties, does not depend on either the mortgagor or the mortgagee  
19 receiving the tax statement.

20 B. When a mortgagee either continues to receive or possesses an  
21 unsatisfied tax statement from the county treasurer after the mortgage is  
22 satisfied, the mortgagee shall either:

23 1. Return the tax statement to the county treasurer within thirty  
24 working days, together with the last known address of the mortgagor as  
25 shown on the records of the mortgagee.

26 2. Forward the tax statement or current taxes due information to  
27 the mortgagor and notify the county treasurer of this action.

28 C. If a mortgagee fails to comply with subsection B, ~~OF THIS~~  
29 **SECTION** and, as a result of the mortgagee's failure to comply, the tax on  
30 the mortgagor's property becomes delinquent, the mortgagee is liable to  
31 the mortgagor for all interest and penalties imposed by law for the  
32 delinquent tax.

APPROVED BY THE GOVERNOR MAY 3, 2019.

FILED IN THE OFFICE OF THE SECRETARY OF STATE MAY 3, 2019.