

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

**CHAPTER 225**  
**HOUSE BILL 2097**

AN ACT

AMENDING SECTION 42-15053, ARIZONA REVISED STATUTES; RELATING TO LISTING  
AND ASSESSING PROPERTY.

(TEXT OF BILL BEGINS ON NEXT PAGE)

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

2 Section 1. Section 42-15053, Arizona Revised Statutes, is amended  
3 to read:

4 42-15053. Duty to report personal property; exemption;  
5 contents of report; confidentiality

6 A. On or before February 1 of each year, the assessor shall mail a  
7 form, notice or demand to each person ~~who~~ THAT owns or has charge or  
8 control of taxable personal property in ~~the~~ THIS state. Each person shall  
9 prepare and deliver to the assessor a correct report of property on or  
10 before April 1 of each year, ~~except for property that is not required to~~  
11 ~~be reported as provided by subsection C of this section.~~ On written  
12 request and for good cause shown, the assessor may extend for up to thirty  
13 days the time for filing the report.

14 B. PROPERTY THAT IS NOT REQUIRED TO BE REPORTED AS PROVIDED BY  
15 SUBSECTION D OF THIS SECTION IS EXEMPT FROM THE REPORTING REQUIREMENT OF  
16 SUBSECTION A OF THIS SECTION. THE COUNTY ASSESSOR MAY NOT REQUIRE A  
17 PERSON THAT OWNS OR HAS CHARGE OR CONTROL OF PROPERTY THAT IS NOT REQUIRED  
18 TO BE REPORTED AS PROVIDED BY SUBSECTION D OF THIS SECTION TO APPLY TO BE  
19 EXEMPT FROM THE REPORTING REQUIREMENT OF SUBSECTION A OF THIS SECTION.

20 ~~B.~~ C. The duty to report taxable property pursuant to this section  
21 applies regardless of whether the person or entity that owns or has charge  
22 or control of the personal property also owns real property in the county  
23 with a value of ~~two hundred dollars~~ \$200 or more.

24 ~~C.~~ D. The assessor shall not require a report of:

25 1. The breed, number, age or location of livestock on hand from  
26 individuals, corporations, partnerships or any other business if the  
27 livestock is exempt from taxation pursuant to article IX, section 13,  
28 Constitution of Arizona.

29 2. The personal property that is class two (P) property PURSUANT TO  
30 SECTION 42-12002, PARAGRAPH 2 AND THAT IS used for agricultural purposes  
31 or that is class one, subclasses 8 through 11 and 13 property PURSUANT TO  
32 SECTION 42-12001 AND THAT IS used in a trade or business that is exempt  
33 from taxation pursuant to article IX, section 2, subsection (6),  
34 Constitution of Arizona.

35 ~~D.~~ E. Every assessment made against property THAT IS subject to  
36 taxation is valid whether or not the form, notice or demand was sent or  
37 received.

38 ~~E.~~ F. The department shall prescribe in detail the contents of  
39 property reports including the specific wording to be used by county  
40 assessors and the method of reporting property. The report shall not  
41 include any question that is not germane to the valuation function.

42 ~~F.~~ G. A report that is furnished under this section:

43 1. Is not open to public inspection, but the report may be used as  
44 evidence in any prosecution brought under section 42-15055.

1           2. May be subject to audit. On completing an audit or on  
2 discovering property that has not been reported, any property that was  
3 found to have escaped taxation is liable for the amount of taxes due  
4 determined under chapter 16, article 6 of this title, plus a penalty equal  
5 to ten ~~per cent~~ PERCENT of that amount. The county treasurer shall credit  
6 monies received as penalties under this paragraph to the county general  
7 fund.

APPROVED BY THE GOVERNOR MAY 14, 2019.

FILED IN THE OFFICE OF THE SECRETARY OF STATE MAY 14, 2019.