

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

CHAPTER 249
SENATE BILL 1235

AN ACT

AMENDING TITLE 42, CHAPTER 15, ARIZONA REVISED STATUTES, BY ADDING ARTICLE 7; REPEALING SECTION 42-19116, ARIZONA REVISED STATUTES; RELATING TO POSSESSORY IMPROVEMENTS ON GOVERNMENT PROPERTY.

(TEXT OF BILL BEGINS ON NEXT PAGE)

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

2 Section 1. Title 42, chapter 15, Arizona Revised Statutes, is
3 amended by adding article 7, to read:

4 ARTICLE 7. ASSESSMENT OF POSSESSORY
5 IMPROVEMENTS ON GOVERNMENT PROPERTY

6 42-15301. Definition of possessory improvement

7 IN THIS ARTICLE, UNLESS THE CONTEXT OTHERWISE REQUIRES, "POSSESSORY
8 IMPROVEMENT" MEANS ALL RESIDENTIAL, COMMERCIAL AND INDUSTRIAL BUILDINGS,
9 TOGETHER WITH APPURTENANT AWNINGS, DECKS, DOCKS, GARAGES, CARPORTS,
10 STORAGE OR OTHER INCIDENTAL BUILDINGS, LOCATED ON FEDERAL, STATE, COUNTY
11 OR MUNICIPAL PROPERTY OR THE PROPERTY OF ANOTHER POLITICAL SUBDIVISION OF
12 THIS STATE THAT IS OWNED BY A NONGOVERNMENTAL POSSESSOR THEREOF.

13 42-15302. Valuation of possessory improvements

14 THE ASSESSOR SHALL USE STANDARD APPRAISAL METHODS AND TECHNIQUES TO
15 VALUE POSSESSORY IMPROVEMENTS.

16 42-15303. Determining limited property value of possessory
17 improvements

18 THE LIMITED PROPERTY VALUE OF POSSESSORY IMPROVEMENTS SHALL BE
19 CALCULATED PURSUANT TO CHAPTER 13, ARTICLE 7 OF THIS TITLE AND IS NOT
20 SUBJECT TO THE EXEMPTION FOR PERSONAL PROPERTY AS SET FORTH IN SECTION
21 42-13304.

22 42-15304. Tax levy of possessory improvements

23 A. OWNERSHIP OF IMPROVEMENTS ON GOVERNMENT PROPERTY SHALL BE
24 CONSIDERED SUFFICIENT SECURITY FOR THE PAYMENT OF TAXES LEVIED THEREON AND
25 MAY BE PLACED ON THE REAL PROPERTY ROLL.

26 B. IF THE TAX ON ANY POSSESSORY IMPROVEMENT REMAINS UNPAID AT THE
27 DATE SET FOR SELLING THE REAL PROPERTY TAX LIENS, THE ASSESSMENT TOGETHER
28 WITH INTEREST, PENALTIES AND COSTS SHALL BE SUBJECT TO PROCEDURES FOR
29 DELINQUENT TAXES AS REAL PROPERTY PURSUANT TO CHAPTER 18, ARTICLE 3 OF
30 THIS TITLE.

31 42-15305. Applicability

32 THIS ARTICLE DOES NOT ALTER THE DEFINITION OF, OR THE
33 CHARACTERISTICS USED TO DETERMINE OWNERSHIP UNDER APPLICABLE LAW.

34 Sec. 2. Repeal

35 Section 42-19116, Arizona Revised Statutes, is repealed.

APPROVED BY THE GOVERNOR MAY 22, 2019.

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