

House Engrossed

property tax liens; expiration dates

State of Arizona  
House of Representatives  
Fifty-fifth Legislature  
Second Regular Session  
2022

**CHAPTER 69**

**HOUSE BILL 2629**

AN ACT

AMENDING SECTION 42-18127, ARIZONA REVISED STATUTES; RELATING TO PROPERTY  
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 42-18127, Arizona Revised Statutes, is amended  
3 to read:

4 42-18127. Expiration of lien and certificate; notice;  
5 applicability

6 A. If the certificate of purchase is not redeemed and the purchaser  
7 or the purchaser's heirs or assigns fail to commence an action to  
8 foreclose the right of redemption as provided by this chapter within ten  
9 years after the last day of the month in which the original certificate of  
10 purchase, including any subsequent taxes paid, was acquired pursuant to  
11 section 42-18114, the certificate of purchase or registered certificate  
12 expires and the lien is void.

13 B. ~~At least thirty but not more than sixty~~ WITHIN THREE HUNDRED  
14 SIXTY-FIVE days before the expiration date, the county treasurer shall  
15 notify the purchaser by certified mail of the pending expiration. Within  
16 ~~seven~~ THIRTY days after expiration, the treasurer shall notify the  
17 purchaser by ~~certified~~ mail OR EMAIL, IF PRACTICABLE, that the lien and  
18 certificate of purchase or registered certificate have expired.

19 ~~C. This section applies to liens purchased from and after~~  
20 ~~August 22, 2002.~~

21 ~~D.~~ C. This section does not apply if, at the time of expiration:

22 1. The parcel for which the lien was purchased is subject to a  
23 judicial proceeding or a thirty-day notice pursuant to section 42-18202.

24 2. Other applicable law or a court order prohibits the commencement  
25 of an action to foreclose the right to redeem. The expiration date of the  
26 tax lien shall be extended to twelve months ~~following~~ AFTER the  
27 termination of such a prohibition.

APPROVED BY THE GOVERNOR MARCH 25, 2022.

FILED IN THE OFFICE OF THE SECRETARY OF STATE MARCH 25, 2022.