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

Section 1. Section 42-18127, Arizona Revised Statutes, is amended to read:

42-18127. Expiration of lien and certificate; notice; applicability
A. If the certificate of purchase is not redeemed and the purchaser or the purchaser's heirs or assigns fail to commence an action to foreclose the right of redemption as provided by this chapter within ten years after the last day of the month in which the original certificate of purchase, including any subsequent taxes paid, was acquired pursuant to section 42-18114, the certificate of purchase or registered certificate expires and the lien is void.

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

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

D. This section does not apply if, at the time of expiration:
1. The parcel for which the lien was purchased is subject to a judicial proceeding or a thirty-day notice pursuant to section 42-18202.
2. Other applicable law or a court order prohibits the commencement of an action to foreclose the right to redeem. The expiration date of the tax lien shall be extended to twelve months following AFTER the termination of such a prohibition.

APPROVED BY THE GOVERNOR MARCH 25, 2022.