

House Engrossed
property tax; mobile homes; delinquency

State of Arizona
House of Representatives
Fifty-fifth Legislature
First Regular Session
2021

CHAPTER 28
HOUSE BILL 2331

AN ACT

AMENDING SECTION 42-19157, ARIZONA REVISED STATUTES; RELATING TO MOBILE HOMES.

(TEXT OF BILL BEGINS ON NEXT PAGE)

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

2 Section 1. Section 42-19157, Arizona Revised Statutes, is amended
3 to read:

4 42-19157. Collection of delinquent taxes

5 A. Except as otherwise prescribed by this article, if a person who
6 is liable for paying tax under this article evades or is delinquent in
7 paying the tax, the tax shall be collected in the manner and by the
8 officers prescribed by this chapter for collecting delinquent taxes on
9 personal property.

10 B. NOTWITHSTANDING ANY OTHER LAW, FOR A MOBILE HOME FOR WHICH AN
11 AFFIDAVIT OF AFFIXTURE HAS NOT BEEN RECORDED PURSUANT TO SECTION 42-15203,
12 THAT IS NOT PLACED ON THE REAL PROPERTY ROLL AND THAT IS USED AS THE
13 OWNER'S PRIMARY RESIDENCE, THE DELINQUENT TAX MAY BE COLLECTED PURSUANT TO
14 SUBSECTION A OF THIS SECTION ONLY AFTER BOTH OF THE FOLLOWING OCCUR:

15 1. THE TAX HAS BEEN DELINQUENT FOR A PERIOD OF ONE YEAR.

16 2. THE PERSON LIABLE FOR PAYING THE TAX HAS NOT REDEEMED THE
17 PROPERTY WITHIN SIX MONTHS AFTER THE END OF THE ONE-YEAR PERIOD PRESCRIBED
18 IN PARAGRAPH 1 OF THIS SUBSECTION.

19 C. For delinquent tax report purposes, ~~those~~ THE COUNTY TREASURER
20 AND THE officers PRESCRIBED BY THIS CHAPTER shall use the method and
21 procedures of identifying mobile homes as prescribed by the department of
22 transportation.

APPROVED BY THE GOVERNOR FEBRUARY 18, 2021.

FILED IN THE OFFICE OF THE SECRETARY OF STATE FEBRUARY 18, 2021.