

House Engrossed

delinquent property tax; interest; waiver

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

**CHAPTER 127**  
**HOUSE BILL 2025**

AN ACT

AMENDING SECTION 42-18053, ARIZONA REVISED STATUTES; RELATING TO  
DELINQUENT PROPERTY TAXES.

(TEXT OF BILL BEGINS ON NEXT PAGE)

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

2 Section 1. Section 42-18053, Arizona Revised Statutes, is amended  
3 to read:

4 42-18053. Interest on delinquent taxes; exceptions; waiver

5 A. Except as provided in subsection B of this section, all taxes  
6 bear interest from the time of delinquency at the rate of sixteen ~~per cent~~  
7 PERCENT per year simple until paid. A fraction of a month is counted as a  
8 whole month.

9 B. Interest shall not be collected:

10 1. If the delinquency is the result of an error by the county  
11 assessor or county treasurer.

12 2. If the full year tax for the year is paid on or before December  
13 31 of the tax year. This paragraph applies regardless of whether payment  
14 of tax is due pursuant to section 42-18052, subsections A and B, ~~or~~ or  
15 PURSUANT TO SECTION 42-18052, subsection C for an amount of tax ~~one~~  
16 ~~hundred dollars~~ THAT IS \$100 or less.

17 C. SUBJECT TO THE APPROVAL OF THE COUNTY BOARD OF SUPERVISORS, THE  
18 COUNTY TREASURER MAY WAIVE THE INTEREST THAT ACCRUES PURSUANT TO THIS  
19 SECTION, AND ANY OTHER PENALTIES, FOR A DELINQUENCY THAT OCCURS DURING THE  
20 ONE-YEAR PERIOD AFTER A MORTGAGE OR DEED OF TRUST IS SATISFIED OR  
21 OTHERWISE RELEASED ON THE PROPERTY. A TAXPAYER MAY RECEIVE A WAIVER UNDER  
22 THIS SUBSECTION ONLY ONCE PER PROPERTY.

APPROVED BY THE GOVERNOR MARCH 26, 2021.

FILED IN THE OFFICE OF THE SECRETARY OF STATE MARCH 26, 2021.