

Senate Engrossed

agricultural property; reclassification; notice

State of Arizona
Senate
Fifty-fifth Legislature
First Regular Session
2021

CHAPTER 151
SENATE BILL 1734

AN ACT

AMENDING SECTIONS 42-12155, 42-12156 AND 42-12158, ARIZONA REVISED
STATUTES; RELATING TO AGRICULTURAL PROPERTY CLASSIFICATION.

(TEXT OF BILL BEGINS ON NEXT PAGE)

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

2 Section 1. Section 42-12155, Arizona Revised Statutes, is amended
3 to read:

4 42-12155. Notice of approval or disapproval; appeal

5 A. The county assessor shall notify the property owner whether the
6 assessor has approved or disapproved the agricultural classification of
7 the property on or before the date on which the assessor next mails the
8 owner the notice of valuation for the property.

9 B. If the assessor disapproved the agricultural classification, the
10 assessor shall notify the owner of the reason for disapproval within one
11 hundred twenty days of the application.

12 C. The owner may appeal the decision of the assessor as prescribed
13 by chapter 16, article 2, ~~or~~ 5 OR 6 of this title.

14 Sec. 2. Section 42-12156, Arizona Revised Statutes, is amended to
15 read:

16 42-12156. Notice of change in use

17 A. If all or part of the property ceases to qualify as agricultural
18 property under this article, the person who owns the property at the time
19 of change shall notify the COUNTY assessor within sixty days after the
20 change.

21 B. IF THE COUNTY ASSESSOR DETERMINES THAT THERE HAS BEEN A CHANGE
22 OF USE AND THE PROPERTY CEASES TO QUALIFY AS AGRICULTURAL PROPERTY UNDER
23 THIS ARTICLE, THE COUNTY ASSESSOR SHALL NOTIFY THE PROPERTY OWNER BY
24 CERTIFIED MAIL OF THE REASON FOR RECLASSIFYING THE PROPERTY AND INCLUDE
25 INFORMATION FOR THE PROPERTY OWNER TO APPEAL THE RECLASSIFICATION.

26 Sec. 3. Section 42-12158, Arizona Revised Statutes, is amended to
27 read:

28 42-12158. Inspections by county assessor

29 The county assessor or the assessor's deputies shall:

30 1. Make an on-site inspection of twenty-five ~~per cent~~ PERCENT of
31 the property classified as being used for agricultural purposes each year.

32 2. Make an on-site inspection and appraise all of these properties
33 within every four years.

34 3. IF THE COUNTY ASSESSOR OR THE ASSESSOR'S DEPUTY DETERMINES THAT
35 THE PROPERTY DOES NOT MEET THE CRITERIA FOR AGRICULTURAL CLASSIFICATION,
36 NOTIFY THE PROPERTY OWNER PURSUANT TO SECTION 42-12156.

APPROVED BY THE GOVERNOR MARCH 26, 2021.

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