

House Engrossed
property tax liens; expiration dates

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

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.