

House Engrossed

mortgaged property; tax statements; email

State of Arizona  
House of Representatives  
Fifty-sixth Legislature  
First Regular Session  
2023

# HOUSE BILL 2534

AN ACT

AMENDING SECTION 42-18054, ARIZONA REVISED STATUTES; RELATING TO PROPERTY TAX.

(TEXT OF BILL BEGINS ON NEXT PAGE)

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

2 Section 1. Section 42-18054, Arizona Revised Statutes, is amended  
3 to read:

4 42-18054. Tax statements for mortgaged property; liability

5 A. If property that is subject to taxation by the county assessor  
6 is mortgaged and the mortgagee, or a person acting for the mortgagee, by  
7 the terms of the mortgage agreement pays the tax on behalf of the  
8 mortgagor:

9 1. The county treasurer shall mail ~~OR, ON THE REQUEST OF THE~~  
10 ~~MORTGAGOR, EMAIL~~ a statement of taxes due on the property to the mortgagor  
11 at the mortgagor's last known ~~MAILING~~ address ~~OR, IF REQUESTED, EMAIL~~  
12 ~~ADDRESS. IF THE MORTGAGOR OF THE PROPERTY CHANGES, THE COUNTY TREASURER~~  
13 ~~SHALL MAIL THE TAX STATEMENT TO THE NEW MORTGAGOR AT THE ADDRESS OF THE~~  
14 ~~PROPERTY UNTIL THE NEW MORTGAGOR REQUESTS EMAIL DELIVERY OF THE TAX~~  
15 ~~STATEMENT. The tax statement SHALL BE sent to the mortgagor ~~shall be~~~~  
16 ~~mailed~~ before November 1 ~~and be a written document~~. The tax statement  
17 shall separately list the following for the current and previous tax years  
18 for the property:

19 (a) The amount of primary taxes and secondary taxes applicable to  
20 the property that is due to each taxing jurisdiction.

21 (b) If applicable, the amount of additional state aid to school  
22 districts provided to property classified as class three pursuant to  
23 section 42-12003.

24 2. The county treasurer, on request, shall send a statement of  
25 taxes due on the property to the mortgagee. The tax statement sent to the  
26 mortgagee may be in any form established by the county treasurer.

27 3. The liability for the tax, and any subsequent interest, fees and  
28 penalties, does not depend on either the mortgagor or the mortgagee  
29 receiving the tax statement.

30 B. When a mortgagee either continues to receive or possesses an  
31 unsatisfied tax statement from the county treasurer after the mortgage is  
32 satisfied, the mortgagee shall either:

33 1. Return the tax statement to the county treasurer within thirty  
34 working days, together with the last known address of the mortgagor as  
35 shown on the records of the mortgagee.

36 2. Forward the tax statement or current taxes due information to  
37 the mortgagor and notify the county treasurer of this action.

38 C. If a mortgagee fails to comply with subsection B of this section  
39 and, as a result of the mortgagee's failure to comply, the tax on the  
40 mortgagor's property becomes delinquent, the mortgagee is liable to the  
41 mortgagor for all interest and penalties imposed by law for the delinquent  
42 tax.