



ARIZONA HOUSE OF REPRESENTATIVES

Fifty-sixth Legislature
Second Regular Session

HB 2021: conservation easements; in lieu payments

Sponsor: Representative Griffin, LD 19

Committee on Land, Agriculture & Rural Affairs

Overview

Requires the holder of a conservation easement to make an annual payment in lieu of taxes on the reduction of value of the original parcel caused by the placement of the easement.

History

Conservation easement means a nonpossessory interest of a holder in real property imposing limitations or affirmative obligations for conservation purposes or to preserve the historical, architectural, archaeological or cultural aspects of real property.

A *holder*, in relation to conservation easements, includes a governmental body empowered to hold an interest in real property and a charitable corporation, the purposes or powers of which include: 1) protecting the natural, scenic or open space values of real property; 2) assuring the availability of real property for agricultural, forest, recreational or open space use; 3) protecting natural resources; 4) maintaining or enhancing air or water quality; or 5) preserving the historical, archaeological or cultural aspects of real property ([A.R.S. § 33-271](#)).

Provisions

1. Requires the holder of a conservation easement to make an annual payment of monies in lieu of taxes on the reduction of value of the original parcel caused by the placement of the conservation easement. (Sec. 1)
2. Requires the payments in lieu of taxes to be paid to the county treasurer of the county in which the real property burdened by the conservation easement is located. (Sec. 1)
3. Requires payments made to be distributed by the county treasurer to the county, school districts and municipalities in the county in the same manner as other property tax revenues. (Sec. 1)
4. Contains a retroactivity clause of January 1, 2024. (Sec. 2)

<input type="checkbox"/> Prop 105 (45 votes)	<input type="checkbox"/> Prop 108 (40 votes)	<input type="checkbox"/> Emergency (40 votes)	<input type="checkbox"/> Fiscal Note
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