



ARIZONA HOUSE OF REPRESENTATIVES

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Senate: FICO DPA 6-0-1 | 3rd Read 26-0-4-0

House: WM DP 9-0-0-1 | 3rd Read 57-0-3-0-0

SB 1095: property tax; golf courses; valuation

Sponsor: Senator Mesnard, LD 13

Transmitted

Overview

Outlines the processes a golf course owner must go through for a property tax valuation if the property is split, combined or converted to a different use.

History

A *golf course* is defined as substantially undeveloped land, including amenities such as landscaping, irrigation systems, paths and golf greens and tee, that may be used for golfing or golfing practice by the public or by members and guests of a private club. Golf course does not include:

- 1) Commercial golf practice ranges that are operated exclusive of golf courses; and
- 2) Clubhouses, pro shops, restaurants and similar buildings that are associated with the golf course, which are generally used by the public or by members and guests who are entitled to use the golf course ([A.R.S. § 42-13151](#)).

The owner of a golf course must record a deed restriction with the County Recorder and file a copy of the restriction with the County Assessor, restricting a property to use as a golf course for at least 10 years. The deed restriction must be refiled as necessary to ensure that the deed restriction always applies for at least 10 years. The valuation of a golf course will remain unchanged for the duration of the deed restriction ([A.R.S. § 42-13154](#)).

Provisions

1. Stipulates that a golf course owner must refile the property's deed restriction with the county assessor when the property is split or combined. (Sec. 1)
2. Requires the owner of a golf course to submit notification to the County Assessor within 30 days after the property is converted to a different use. (Sec. 1)
3. Prescribes the County Assessor to provide an electronic acknowledgement of receipt if they accept the electronic filing or notice. (Sec. 1)
4. Defines *converted to a different use*. (Sec. 1)
5. Makes technical and conforming changes. (Sec. 1)

<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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