REFERENCE TITLE: property tax assessment; greenhouses

State of Arizona
Senate
Fifty-seventh Legislature
First Regular Session
2025

SB 1407

Introduced by
Senator Dunn

AN ACT

AMENDING TITLE 42, CHAPTER 15, ARTICLE 2, ARIZONA REVISED STATUTES, BY ADDING SECTION 42-15064; RELATING TO PROPERTY TAX ASSESSMENT.

(TEXT OF BILL BEGINS ON NEXT PAGE)

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

Section 1. Title 42, chapter 15, article 2, Arizona Revised Statutes, is amended by adding section 42-15064, to read:

42-15064. Assessing greenhouses as personal property; definition

A. GREENHOUSES SHALL BE VALUED AND ASSESSED AS AGRICULTURAL TANGIBLE PERSONAL PROPERTY IF THE GREENHOUSE MEETS ALL OF THE FOLLOWING REQUIREMENTS:

1. IS AT LEAST FIFTY THOUSAND SQUARE FEET IN AREA.

2. IS COMPOSED OF COMPONENTS THAT ARE DESIGNED TO BE MOVABLE AND DETACHABLE.

3. CAN BE RECONSTRUCTED AND REUSED AFTER REMOVAL.

4. IS USED FOR GROWING AND PROCESSING VEGETABLES, FRUIT OR CITRUS.

B. FOR THE PURPOSES OF THIS SECTION, "GREENHOUSE":

1. INCLUDES ALL PROPERTY THAT COMPRISES OR CREATES AN ENVIRONMENT WHERE HUMIDITY, TEMPERATURE, IRRIGATION AND CONTAMINATION ARE PRECISELY CONTROLLED WITHIN SPECIFIED PARAMETERS FOR THE PURPOSE OF CULTIVATING VEGETABLE, FRUIT OR CITRUS CROPS, WITHOUT REGARD TO WHETHER THE PROPERTY IS ACTUALLY CONTAINED WITHIN THAT ENVIRONMENT OR WHETHER ANY OF THE PROPERTY IS AFFIXED TO OR INCORPORATED INTO REAL PROPERTY.

2. DOES NOT INCLUDE ADMINISTRATIVE OFFICE BUILDINGS OR AUXILIARY STORAGE BUILDINGS ASSOCIATED WITH THE GREENHOUSE.