

REFERENCE TITLE: county board of equalization; decisions

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

SB 1700

Introduced by
Senator Gowan

AN ACT

AMENDING SECTION 42-16108, ARIZONA REVISED STATUTES; RELATING TO THE
COUNTY BOARD OF EQUALIZATION.

(TEXT OF BILL BEGINS ON NEXT PAGE)

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

2 Section 1. Section 42-16108, Arizona Revised Statutes, is amended
3 to read:

4 42-16108. Decision

5 A. Except as provided in subsection B of this section, the county
6 board shall either grant or refuse the request of the petitioner, in whole
7 or in part, as it considers just and proper within ten days after the date
8 of the hearing, and in any event not later than October 15.

9 B. In the case of an appeal under section 42-16105, subsection C,
10 the county board shall complete the hearing and issue a decision on or
11 before the third Friday in November of the calendar year preceding the
12 year in which the taxes are levied.

13 C. In the case of a personal property appeal under section
14 42-19052, the county board of equalization shall complete the hearing and
15 issue a decision on or before December 1 of the calendar year ~~that~~ IN which
16 the taxes are levied.

17 D. Within ten days after its decision, the county board shall mail
18 a copy of the decision to the county assessor and to the petitioner at the
19 address shown on the petition.

20 E. ANY DECISION OF THE COUNTY BOARD SHALL NOT EXCEED THE COUNTY
21 ASSESSOR'S NOTICED VALUATION AND RECOMMENDED CLASSIFICATION.