

Senate Engrossed House Bill
agricultural property; classification; inspection

State of Arizona
House of Representatives
Fifty-seventh Legislature
Second Regular Session
2026

HOUSE BILL 2104

AN ACT

AMENDING SECTION 42-12155, ARIZONA REVISED STATUTES; RELATING TO
AGRICULTURAL PROPERTY.

(TEXT OF BILL BEGINS ON NEXT PAGE)

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

2 Section 1. Section 42-12155, Arizona Revised Statutes, is amended
3 to read:

4 42-12155. Notice of approval or disapproval; appeal

5 A. The county assessor shall notify the property owner whether the
6 assessor has approved or disapproved the agricultural classification of
7 the property on or before the date on which the assessor next mails the
8 owner the notice of valuation for the property.

9 B. If the assessor disapproved the agricultural classification, the
10 assessor shall notify the owner of the reason for disapproval within one
11 hundred twenty days of the application.

12 C. The owner may appeal the decision of the assessor as prescribed
13 by chapter 16, article 2, 5 or 6 of this title.

14 D. IF THE OWNER PREVAILS IN AN APPEAL UNDER CHAPTER 16, ARTICLE 5
15 OF THIS TITLE, THE COUNTY ASSESSOR MAY NOT RECLASSIFY AGRICULTURAL
16 PROPERTY OR CONDUCT AN ON-SITE INSPECTION PURSUANT TO SECTION 42-12158 FOR
17 THREE YEARS AFTER THE YEAR IN WHICH THE APPEAL DECISION IS RENDERED UNLESS
18 ONE OF THE FOLLOWING OCCURS:

19 1. THE PROPERTY OWNER FILES A CHANGE IN THE USE NOTICE PURSUANT TO
20 SECTION 42-12156, SUBSECTION A.

21 2. A SPLIT OF THE PROPERTY.

22 3. A CHANGE IN OWNERSHIP OR LEASE OF THE PROPERTY.

23 4. A TAXABLE IMPROVEMENT IS MADE TO THE PROPERTY.

24 E. DURING THE THREE-YEAR PERIOD PRESCRIBED BY SUBSECTION D OF THIS
25 SECTION, IF THE COUNTY ASSESSOR CLASSIFIES A PREVIOUSLY UNREPORTED TAXABLE
26 IMPROVEMENT AS AGRICULTURAL PROPERTY, THE COUNTY ASSESSOR MAY ASSESS THE
27 APPLICABLE PROPERTY TAX ON THE IMPROVEMENT FOR THE CURRENT TAX YEAR AND
28 ANY PRIOR TAX YEAR IN WHICH THE IMPROVEMENT EXISTED.