

REFERENCE TITLE: agricultural property; inspections; notice.

State of Arizona
Senate
Fifty-seventh Legislature
Second Regular Session
2026

SB 1290

Introduced by
Senator Shamp

AN ACT

AMENDING SECTIONS 42-11053 AND 42-12158, ARIZONA REVISED STATUTES;
RELATING TO PROPERTY TAX.

(TEXT OF BILL BEGINS ON NEXT PAGE)

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

2 Section 1. Section 42-11053, Arizona Revised Statutes, is amended
3 to read:

4 42-11053. Investigating property valuations

5 A. The department shall:

6 1. Investigate property valuations and any matters relating to
7 property taxes and shall require the production of any private or public
8 record relating to those valuations or property taxes.

9 2. NOTIFY THE OWNER OR POSSESSOR OF THE PROPERTY THAT AN INSPECTION
10 WILL OCCUR AND PROVIDE THE DATE OF THE INSPECTION.

11 3. PROVIDE A COPY OF THE INSPECTION REPORT TO THE OWNER OR
12 POSSESSOR OF THE PROPERTY.

13 B. The director or the director's agent may:

14 1. Enter on and examine any property in this state to determine its
15 full cash value. If the owner or possessor of property refuses entrance
16 to the director or the director's agent, the director may estimate the
17 valuation of the property.

18 2. Require any officer whose duties relate to assessing or
19 collecting taxes to report to the director at the time and in the manner
20 that the director prescribes.

21 Sec. 2. Section 42-12158, Arizona Revised Statutes, is amended to
22 read:

23 42-12158. Inspections by county assessor

24 A. The county assessor or the assessor's deputies shall:

25 1. Make an on-site inspection of twenty-five percent of the
26 property classified as being used for agricultural purposes each year.

27 2. Make an on-site inspection and appraise all of these properties
28 within every four years.

29 3. If the county assessor or the assessor's deputy determines that
30 the property does not meet the criteria for agricultural classification,
31 notify the property owner pursuant to section 42-12156.

32 4. NOTIFY THE PROPERTY OWNER BEFORE AN INSPECTION OCCURS AND
33 PROVIDE THE DATE OF THE INSPECTION.

34 5. PROVIDE A COPY OF THE INSPECTION REPORT TO THE PROPERTY OWNER.

35 B. A PROPERTY THAT MEETS THE CRITERIA FOR AGRICULTURAL
36 CLASSIFICATION IS NOT SUBJECT TO AN ON-SITE INSPECTION FOR THE THREE-YEAR
37 PERIOD AFTER THE DATE OF THE MOST RECENT ON-SITE INSPECTION CONDUCTED
38 PURSUANT TO THIS SECTION UNLESS ONE OF THE FOLLOWING OCCURS:

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

41 2. THERE IS A SPLIT OF THE PROPERTY.

42 3. THERE IS A CHANGE IN OWNERSHIP OR LEASE OF THE PROPERTY.