

Senate Engrossed

agricultural property; inspections; notice.

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

# SENATE BILL 1290

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. THE DEPARTMENT IS NOT  
11 REQUIRED TO PROVIDE THE NOTICE REQUIRED BY THIS PARAGRAPH BY CERTIFIED  
12 MAIL.

13 3. PROVIDE A COPY OF THE INSPECTION REPORT TO THE OWNER OR  
14 POSSESSOR OF THE PROPERTY.

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

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

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

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

25 42-12158. Inspections by county assessor

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

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

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

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

34 4. NOTIFY THE PROPERTY OWNER BEFORE AN INSPECTION OCCURS AND  
35 PROVIDE THE DATE OF THE INSPECTION. THE COUNTY ASSESSOR IS NOT REQUIRED  
36 TO SEND THE NOTICE REQUIRED BY THIS PARAGRAPH BY CERTIFIED MAIL.

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

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

- 1           1. THE PROPERTY OWNER FILES A CHANGE IN THE USE NOTICE PURSUANT TO
- 2 SECTION 42-12156, SUBSECTION A.
- 3           2. THERE IS A SPLIT OF THE PROPERTY.
- 4           3. THERE IS A CHANGE IN OWNERSHIP OR LEASE OF THE PROPERTY.
- 5           4. THERE IS A TAXABLE IMPROVEMENT MADE TO THE PROPERTY.
- 6           C. FOR THE PURPOSES OF THIS SECTION, THE COUNTY ASSESSOR MAY
- 7 DEVELOP A STANDARDIZED FORM FOR INSPECTION REPORTS.