

May 4, 2018

Assessors

53rd Legislature - 2nd Regular Session, 2018

Friday, May 4 2018 11:53 AM

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BILL NUMBER/ SHORT TITLE	SUMMARY	SPONSORS	POSTED HEARINGS & CALENDARS	LAST ACTION
H2010: ELDERLY HOMEOWNERS; CLASS SIX PROPERTY	The list of property classified as class six for property tax purposes is expanded to include real property and improvements to the property that are used as the owner's primary residence, that are owned by an individual who qualifies for property valuation protection under the state Constitution (for which a person must be age 65 or older), and that are valued at full cash value. Other requirements to qualify for this classification are specified. Does not apply to real property and improvements with a full cash value of \$600,000 or more unless the property qualified for valuation protection under the state Constitution as of December 31, 2018.	First sponsor: Rep. Cardenas		1/9 referred to House ways-means, appro.
H2104: CLEAN ELECTIONS; COUNTY CANDIDATES	Applies clean elections laws to candidates for county board of supervisors, county assessor, county attorney, county recorder, county school superintendent, county sheriff and county treasurer. Establishes primary election spending limits for candidates for county offices based on county population. Due to voter protection, this bill requires a 3/4 vote of each house of the Legislature for enactment.	First sponsor: Rep. Powers Hannley		1/11 referred to House gov.
H2126 (Chapter 231): GOVERNMENT PROPERTY; ABATEMENT; SLUM; BLIGHT	For the purpose of statute allowing municipalities to abate taxes for government property improvements in a single central business district, the definition of "central business district" is modified to require the geographical area to be not larger than the greatest of the existing total land area of the district as of January 1, 2018, 2.5 percent of the total land area within the exterior boundaries of the municipality, or 960 acres, instead of not larger than the greater of 5 percent of the total land area or 640 acres. The designation of a redevelopment project area in which a central business district is located automatically terminates on the 10th anniversary after its designation unless the municipality formally renews or modifies all or part of the redevelopment project area. Some exceptions. Within two years after the effective date of this legislation, each municipality is required to review each redevelopment project area in which a central business district is located and either renew, modify or terminate the area. The designation automatically terminates two years	First sponsor: Rep. Leach		4/17 signed by governor. Chap. 231, Laws 2018.

	after the effective date of this legislation unless the municipality renews or modifies the designation, with some exceptions. AS SIGNED BY GOVERNOR.			
H2210: PUBLIC LANDS; OWNERSHIP; CONTROL; LITIGATION	By September 17, 2018, the Attorney General is required to analyze at least a specified list of legal theories that the state may pursue to attempt to gain ownership or control of the public lands within Arizona. By October 1, 2018, the Attorney General is required to submit a report of the analysis to the Legislature. On or after November 1, 2018, and after consulting with the Legislature, the Attorney General is authorized to commence an action to attempt to gain ownership or control of the public lands within Arizona. Self-repeals October 1, 2026.	First sponsor: Rep. Finchem		1/25 from House land-agri-rural do pass.
H2235: DENTAL THERAPY; LICENSURE	A person who practices dental therapy in Arizona is required to be licensed as a "dental therapist" (defined) by the Board of Dental Examiners, and requirements for licensure as a dental therapist are established. A dental therapist license expires on June 30 of every third year unless renewed by the licensee. Dental therapists are prohibited from practicing dental therapy except under the "direct supervision" (defined) of a dentist or under and pursuant to a written collaborative agreement with a supervising dentist, and requirements for those agreements are established. Dentists are prohibited from entering into more than four separate collaborative practice agreements for the delivery of dental therapy services. A dental therapist is prohibited from entering into a written collaborative agreement unless the dental therapist has completed 1,000 hours of dental therapy clinical practice under the direct supervision of a dentist. Dental therapists are limited to practicing only in practice settings or locations operated or served by a federally qualified community health center, a health center program that has received a federal look-alike designation, a community health center, a nonprofit dental practice or nonprofit organization that provides dental care to low-income and underserved individuals, or a private dental practice that provides dental care for community health center patients of record who are referred by the community health center. Providing services or procedures as a dental therapist that exceed the scope of practice is added to the definition of unprofessional conduct. It is a class 6 (lowest) felony for a person to practice dental therapy without a license. Dental therapists are added to various Board statutes relating to dentists and dental hygienists. By December 31, 2023, the Department of Health Services, in consultation with the Board of Dental Examiners, is required to conduct a study on the impact of licensing dental therapists on patient safety, cost effectiveness and access to dental services in Arizona. Requirements for the study are listed. The Dept is required to report the findings of the study to the Legislature within 30 days after completing the study. AS PASSED SENATE.	First sponsor: Rep. Thorpe		5/3 House concurred in Senate amendments and passed on final reading <u>47-13</u> ; ready for governor.

<p>H2265: PUBLIC RECORDS; NONGOVERNMENTAL DEVICES; EXCEPTIONS</p>	<p>For the purpose of public records statutes, public record does not include any communication, data or other form of content that is created, stored or received on any electronic device or digital network, including a social media or e-mail account or network, that a public body has not established as a system for conducting governmental activity or that is not supported by monies from the state or political subdivisions for the purpose of conducting governmental activity.</p>	<p>First sponsor: Rep. Thorpe</p>		<p>1/24 referred to House gov.</p>
<p>H2269: TAX POLICY REVIEW; REFORM; RECOMMENDATIONS</p>	<p>By the first Monday in February 2019 and the first Monday in February 2020, "the department" (unspecified in original) and Joint Legislative Budget Committee are required to review state and local tax policies in consultation with an association of municipalities in Arizona and develop recommendations for reforms, including a list of specified reforms, and to submit a report of recommendations to the Governor and the Legislature. Self-repeals January 1, 2021.</p>	<p>First sponsor: Rep. Thorpe</p>		<p>2/7 from House ways-means with amend #4110.</p>
<p>H2276: MISREPRESENTATION; SERVICE ANIMALS</p>	<p>A person is prohibited from fraudulently misrepresenting an animal as a service animal or service animal in training to a person or entity that operates a public place. A court or duly appointed hearing officer may impose a minimum civil penalty of \$50 on a person in violation.</p>	<p>First sponsor: Rep. Thorpe</p>		<p>1/18 referred to House fed-policy.</p>
<p>H2330: ONE PERCENT PROPERTY TAX LIMIT; GPLET</p>	<p>If a school district qualifies for additional state aid for education in the fiscal year and if all or part of an affected school district is located in a municipality or stadium district in which any government property improvement is located, the Property Tax Oversight Commission is required to determine the full amount of primary property tax that would have been assessed for the tax year by the affected school district against each government property improvement, notify the municipality and any affected stadium district of the amount, and notify the State Treasurer to withhold from state shared monies and pay the amount computed for each government property improvement to each appropriate school district. The maximum amount of additional state aid for education funded by the state of \$1 million per county is deleted.</p>	<p>First sponsor: Rep. Leach</p>		<p>2/22 retained on House COW calendar.</p>
<p>H2385 (Chapter 73): PROPERTY TAX APPEALS; COURT FINDINGS</p>	<p>If a property tax appeal is taken by a county assessor and the court finds that the valuation is insufficient, the court's finding of the property's full cash value is prohibited from being greater than the full cash value that was appealed by the taxpayer to the Board of Equalization. Applies retroactively to property tax appeals that were filed in court beginning January 1, 2017. Emergency clause. AS SIGNED BY GOVERNOR.</p>	<p>First sponsor: Rep. Clodfelter</p>		<p>3/23 signed by governor. Chap. 73, Laws 2018.</p>
<p>H2390: PROPERTY TAX ASSESSMENT OF GREENHOUSES</p>	<p>"Greenhouses" (defined) that are used for growing and processing vegetables, fruit or citrus and that total at least 100,000 square feet in area and that meet other specified requirements must be valued and assessed as agricultural property for property tax purposes.</p>	<p>First sponsor: Rep. John</p>		<p>1/17 referred to House ways-means.</p>

<p>H2395: SERVICE ANIMALS; ID CARDS</p>	<p>The Department of Transportation is required to issue service animal identification cards that contain a list of specified information about the service animal on receipt of an application from the handler of the service animal. Application requirements are specified. The Dept is required to adopt rules for the issuance of service animal identification cards, including a fee for issuance. A service animal identification card is not required for a service animal to enter a public place, and the absence of a service animal identification card does not create a presumption that the animal is not a service animal.</p>	<p>First sponsor: Rep. Thorpe</p>		<p>2/20 House COW approved. FAILED to pass House <u>12-47</u>.</p>
<p>H2396: PROPERTY; SUBDIVISION; SIZE; REQUIREMENTS</p>	<p>Private property in a rural county or municipality may contain up to one single-family residence per acre that is occupied by a full-time or part-time resident or vacation rental occupant and may contain any of a yurt, hogan, recreational vehicle, prefabricated home, or single-family residence that complies with all applicable state and local construction, health and safety laws and that is occupied by a full-time or part-time resident or vacation rental occupant. For the purpose of municipal zoning regulations and state real estate regulations, "subdivision" or "subdivided lands" does not include the division of land into lots or parcels of five acres or less if the size of the lots or parcels after the division is at least as large as the average lot or parcel size within five miles. County boards of supervisors are required to allow the division of land into lots or parcels of five acres or less if the size of the lots or parcels after the division is at least as large as the average lot or parcel size within five miles.</p>	<p>First sponsor: Rep. Thorpe</p>		<p>2/6 House fed-policy held.</p>
<p>H2401: CIVIL ACTION; LIMITATION; APPRAISERS</p>	<p>A cause of action against a licensed or certified appraiser or registered trainee appraiser is required to be commenced before the earlier of the expiration of the applicable statute of limitation for the type of claim, or two years after the date on which the appraisal or appraisal-related service giving rise to the action was completed or performed. Some exceptions.</p>	<p>First sponsor: Rep. Mosley</p>		<p>1/18 referred to House jud-pub safety.</p>
<p>H2503 (Chapter 139): BUILDING CODE EXEMPTIONS</p>	<p>If the owner of property classified as class 2 agricultural property for property tax purposes that is exempt from county building codes desires to change the agricultural use of all or part of the property, the owner is prohibited from implementing a change endangering public health or safety. AS SIGNED BY GOVERNOR.</p>	<p>First sponsor: Rep. Barton</p>		<p>4/5 signed by governor. Chap. 139, Laws 2018.</p>
<p>HCR2029: PERSONAL PROPERTY TAX EXEMPTION</p>	<p>The 2018 general election ballot is to carry the question of whether to amend the state Constitution to prohibit taxes from being levied on the first \$2 million of full cash value of personal property that is initially acquired during or after 2019 and that is used for agricultural purposes or in trade or business. The Legislature is permitted to provide by law for adjusting the exempt amount according to annual variations in a designated national inflation index.</p>	<p>First sponsor: Rep. Mesnard</p>		<p>3/27 from Senate rules okay.</p>

<p>S1101 (Chapter 273): CAPTIVE INSURERS; LICENSING</p>	<p>Captive insurers are authorized to directly insure life or disability insurance risks with the approval of the Director of the Department of Insurance, instead of being prohibited from doing so. The Director is permitted to approve employer group term life insurance, employer group disability income insurance and reimbursement of employer health plan deductibles. Establishes requirements for an agency captive insurer directly insuring life or disability income insurance risk. An agency captive insurer that insures life or disability income insurance risks is required to pay the premium tax for such policies that is in excess of any statutory fees paid. AS SIGNED BY GOVERNOR.</p>	<p>First sponsor: Sen. Petersen</p>		<p>5/1 signed by governor. Chap. 273, Laws 2018.</p>
<p>S1102: PROPERTY TAXES; ABATEMENT; PROCEDURES</p>	<p>The list of situations where statutes regulating abatement of tax and removal of the lien apply is expanded to include when, at the discretion of the county treasurer, the amount of the property taxes owing, including interest and penalties, is de minimis and the property taxes are six years or more past due. The county treasurer is authorized to grant appropriate relief in these situations with the agreement of the county assessor, instead of with the approval of the board of supervisors. A mobile home or recreational vehicle is only eligible for assistance from the Mobile Home Relocation Fund if the tenant has paid all property taxes for the current year and past years in full. An abandoned mobile home unit cannot be removed from a mobile home space unless the tenant has paid all property taxes in full and the county treasurer has issued a clearance letter.</p>	<p>First sponsor: Sen. Petersen</p>		<p>3/1 FAILED to pass Senate <u>14-16</u>.</p>
<p>S1142 (Chapter 51): PRIVATE LAND ACQUISITION; COMMITTEE; CONTINUATION</p>	<p>The Study Committee on Private Land Acquisition self-repeals on October 1, 2020, instead of October 1, 2018, and the deadline for the Committee to report its findings and recommendations to the Governor and the Legislature is moved to December 31, 2019, instead of December 31, 2017. AS SIGNED BY GOVERNOR.</p>	<p>First sponsor: Sen. Griffin</p>		<p>3/23 signed by governor. Chap. 51, Laws 2018.</p>
<p>S1144 (Chapter 52): CONSERVATION EASEMENTS; NOTICE; VALUATION</p>	<p>The holder of a conservation easement is required to provide for the recording of the easement and its acceptance, and to prepare and provide the information required for the registry of real property burdened by conservation easements to the county assessor for each county in which any portion of the real property is located. The information that must be included in the registry for each parcel is expanded to include the name of the holder of the conservation easement, the name of any governmental body or charitable corporation with a third-party right of enforcement, and the value of the real property as determined by an independent appraisal prior to the creation and recording of the conservation easement. AS SIGNED BY GOVERNOR.</p>	<p>First sponsor: Sen. Griffin</p>		<p>3/23 signed by governor. Chap. 52, Laws 2018.</p>
<p>S1167: LAW ENFORCEMENT MERIT COUNCIL; REVISIONS</p>	<p>The powers and duties of the Law Enforcement Merit Council are modified to require consultation with the department head when classifying positions and providing for selection, appointment, retention and removal from service of classified law enforcement officers, and to require the Council to review standards and qualifications of</p>	<p>First sponsor: Sen. Griffin</p>		<p>5/3 Senate concurred in House amendments and passed on final reading <u>28-0</u>; ready for governor.</p>

	classified positions and recommend any changes to the human resources director. AS PASSED HOUSE.			
S1214: COUNTY OFFICIALS; SALARIES	Beginning January 1, 2021, the annual salaries of county officers are increased by 15.6 percent. Effective January 1, 2019, the annual salary of the clerk of the superior court is increased 22 percent.	First sponsor: Sen. Kavanagh		1/18 referred to Senate gov.
S1216: ADVANCED CERTIFICATION; ASSESSOR PERSONNEL; COMPENSATION	A person who is employed by the Department of Revenue or a county and who successfully completes the advanced certification for assessors and appraisers provided by the Dept may be approved to receive additional compensation.	First sponsor: Sen. S. Allen		2/21 Senate COW approved. FAILED to pass Senate <u>13-17</u> .
S1242: SALARY HISTORY INFO; EMPLOYERS	Employers are prohibited from relying on the salary history information of an applicant for employment as a factor in determining whether to offer employment to an applicant or what salary to offer an applicant, and from seeking salary history information about an applicant for employment. On reasonable request, an employer is required to provide the pay scale for a position to an applicant for employment. Applies to all employers, including state and local government employers and the Legislature.	First sponsor: Sen. Quezada		1/18 referred to Senate com-pub safety.
S1248: TAXATION; IMPROVEMENTS ON POSSESSORY RIGHTS	Improvements on possessory rights are subject to statutory limitations on property valuation increases. Repeals statute that exempts a "dwelling on possessory rights" (defined as a permanent improvement to real property that is listed as class 3 property, other than a mobile home, if the owner of the improvement is not the owner of the real property) that is taxed as personal property from seizure or sale for delinquent taxes as personal property, and makes a dwelling on possessory rights subject to procedures for delinquent taxes as real property. Improvements, appurtenances, wells, stock tanks and any other fixed property located on unpatented land, a mining claim or state land not secured by patented real property are not subject to seizure or sale for delinquent taxes as personal property, but are subject to procedures for delinquent taxes as real property.	First sponsor: Sen. Burges		3/21 House ways-means held.
S1268: CLASS SIX PROPERTY; ELDERLY HOMEOWNERS	The list of property classified as class six for property tax purposes is expanded to include real and personal property and improvements to the property that are used as the owner's primary residence, that are owned by an individual who qualifies for property valuation protection under the state Constitution (for which a person must be age 65 or older), and that are valued at full cash value. Other requirements to qualify for this classification are specified.	First sponsor: Sen. Burges		5/3 from House rules okay. House COW approved. FAILED to pass House <u>11-49</u> .
S1280: RESIDENTIAL HOUSING ASSISTANCE; FUNDING SOURCES	For any seller of real property with a last known address outside Arizona and any seller of real property that is a foreign corporation that does not qualify by law to transact business in Arizona, the deed evidencing the transfer of title is required to have a separate affidavit stating the seller's address and federal tax identification number. as well as other specified information.	First sponsor: Sen. Farley		1/23 referred to Senate appro, fin.

	<p>These individuals and corporations are required to file an income tax return with the Department of Revenue if the only income subject to tax by Arizona for the taxable year is derived from the sale of real property in Arizona. The Dept is required to separately account for monies paid with these returns, and deposit 70 percent of the monies in the Housing Trust Fund and 30 percent in the Arizona Finance Authority Operations Fund. Effective January 1, 2019.</p>			
<p>S1281 (Chapter 187): STREET LIGHTING IMPROVEMENT DISTRICTS; CONSOLIDATION</p>	<p>Municipalities are authorized to consolidate two or more existing street lighting improvement districts upon receipt of a petition signed by the majority of the real property owners in each of the districts that are proposed to be consolidated. The districts must be contiguous and new territory may not be included. Establishes a process for consolidation, including public notice and a public hearing. The consolidation must take effect on July 1 immediately following the timely filing of notice of the consolidation with the Department of Revenue. To be eligible to levy a tax within a consolidated district, the municipality is required to notify the Dept, the county assessor and the county treasurer of the district consolidation no later than June 1 immediately preceding the effective date of the consolidation. AS SIGNED BY GOVERNOR.</p>	<p>First sponsor: Sen. Kavanagh</p>		<p>4/11 signed by governor. Chap. 187, Laws 2018.</p>
<p>S1294 (Chapter 104): TAX CORRECTIONS ACT OF 2018</p>	<p>Corrections to the tax code as recommended by the Department of Revenue and Legislative Council. Changes are for clarification or to blend conflicting statutes and are not intended to be substantive. 116 pages. An annual exercise. AS SIGNED BY GOVERNOR.</p>	<p>First sponsor: Sen. D. Farnsworth</p>		<p>3/29 signed by governor. Chap. 104, Laws 2018.</p>
<p>S1296: GOVERNMENT COMMUNICATIONS; EMERGENCY RESPONSE INTERPRETERS</p>	<p>The state, counties and municipalities are each required to take reasonable steps to ensure that its communications with persons with disabilities, including online communications and emergency communications, are equally as effective as its communications with persons without disabilities. The state, counties and municipalities are each required to provide auxiliary aids and services when needed to communicate effectively with persons with communication disabilities. The state, counties and municipalities are each required to establish a protocol to take reasonable steps to secure a licensed interpreter to interpret emergency communications that are presented live to the media for broadcast or delivered through a live online communication, including an official government statement or press conference relating to an emergency situation. Does not prevent the state, a county or a municipality from communicating to the public during an emergency situation if an interpreter is unavailable. AS PASSED SENATE.</p>	<p>First sponsor: Sen. Bowie</p>		<p>5/3 from House rules okay. House COW approved. Passed House <u>58-2</u>; ready for governor.</p>
<p>S1374: STATE LAW; LOCAL GOVERNMENT VIOLATIONS</p>	<p>For a legislator to be eligible to request an investigation of a county or city action that allegedly violates state law or the state Constitution, all or part of the county or municipality must be located in the legislator's legislative district. Prior to investigating the alleged violation, the Attorney General is required to notify the county or municipality and allow at</p>	<p>First sponsor: Sen. Brophy McGee</p>		<p>2/14 FAILED Senate gov 3-4.</p>

	<p>least 30 days for a response before making a determination. Counties and municipalities have 60 days, increased from 30 days, to resolve violations after notice from the Attorney General, or may appeal the determination by filing a special action in the Supreme Court to resolve the issue. If the Supreme Court determines that there is no violation, the State Treasurer is required to reimburse the county or municipality for reasonable fees and costs incurred to respond to the request. The reimbursement amount cannot exceed an unspecified amount (blank in original) for each determination.</p>			
S1434: PROPERTY TAX APPRAISAL METHODS; VIEWSHEDS	<p>When the Department of Revenue applies standard appraisal methods and techniques, the value of a "viewshed" (defined) is presumed to be included in the purchase price of real property and cannot be considered as adding a separate value increment to the full case value derived from the purchase price.</p>	First sponsor: Sen. Griffin		2/14 Senate fin held.
S1435: STATE EQUALIZATION BOARD; CONFLICTS	<p>A member of the State Board of Equalization is prohibited from engaging in business as a property tax agent within two years before appointment, and from owning a "substantial interest" (defined elsewhere in statute) in a property tax agent business.</p>	First sponsor: Sen. Burges		2/7 Senate fin held.
S1480: AFFORDABLE HOUSING; TAX ASSESSMENT	<p>The initial appraised value of "community land trust property" (defined) in the year the property first qualifies for classification as "affordable housing" (defined) is the initial investment basis for property tax purposes. In subsequent valuations by the county assessor, the value of the community land trust property cannot exceed the sum of the market value of the property and the initial investment basis.</p>	First sponsor: Sen. Mendez		2/14 Senate fin held.
S1501: PROPERTY TAX CLASSIFICATION; BIODIESEL; EXTENSION	<p>Real and personal property and improvements to the property that are used specifically and solely to manufacture biodiesel fuel that is 100 percent biodiesel and its by-products or motor vehicle biofuel and its by-products and that are valued at full cash value are classified as class 6 property for property tax purposes through December 31, 2028, instead of December 31, 2023.</p>	First sponsor: Sen. Smith		2/14 Senate fin held.
SCR1007: SENIOR PROPERTY VALUATION FREEZE; INCOME	<p>The 2018 general election ballot is to carry the question of whether to amend the state Constitution to exclude any amount of original investment recovered in a transaction from "income from all sources including nontaxable income" for the purpose of the property tax exemption for the primary residence of Arizona residents ages 65 or older who meet income eligibility requirements.</p>	First sponsor: Sen. Griffin		4/5 House additional COW approved with floor amend <u>#5013</u> .