



**ARIZONA STATE SENATE**  
*Fifty-Fifth Legislature, First Regular Session*

FACT SHEET FOR S.B. 1734

agricultural property; reclassification; notice

Purpose

Requires a county assessor to notify the property owner if the county assessor determines that there has been a change of use and the property ceases to qualify as agricultural property.

Background

For property to qualify as agricultural property it must: 1) be primarily used for agricultural purposes and have been in production at least three of the past five years; 2) have a reasonable expectation of profit from agricultural use of the land; and 3) must be managed and operated on a unitary basis and each parcel must make a functional contribution to the agricultural use of the property, if the property consists of noncontiguous parcels ([A.R.S. § 42-12152](#)).

The county assessor must notify the property owner of whether the property has been approved or disapproved for the agricultural property classification on or before March 1. If the county assessor disapproves the agricultural property classification, the county assessor must notify the property owner within 120 days of the application. The property owner may appeal the decision according to the administrative review of valuation process or the property tax appeals process ([A.R.S. § 42-12155](#)).

There is no anticipated fiscal impact to the state General Fund associated with this legislation.

Provisions

1. Requires a county assessor, if the county assessor determines a change of use and the property ceases to qualify as agricultural property, to notify the property owner by certified mail of the reason for reclassifying the property and to include information for the property owner to appeal the reclassification.
2. Makes technical changes.
3. Becomes effective on the general effective date.

Prepared by Senate Research  
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MG/FDR/gs