



# ARIZONA HOUSE OF REPRESENTATIVES

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First Regular Session

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## **SB 1734: agricultural property; reclassification; notice**

**Sponsor: Senator Kerr, LD 13**

**Committee on Ways & Means**

### **Overview**

Requires a county assessor to notify a property owner by certified mail if it is determined that there has been a change of use and the property ceases to qualify as agricultural property.

### **History**

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](#))

Within 30 days of receiving a notice of proposed property tax classification correction, a taxpayer may file a written response that consents or disputes the correction and states the grounds for the dispute. The taxpayer may file a petition to the county board of equalization. Upon receiving this petition, the county board of equalization must hold a hearing within 30 days to decide the case. A dissatisfied party may appeal the ruling to the court within 60 days of the decisions filing. ([A.R.S. § 42-16252](#))

### **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. (Sec. 2 and 3)
2. Allows an owner of reclassified agricultural property to appeal the decision of the county assessor using the statutorily prescribed process for correcting property tax errors. (Sec. 2)
3. Makes technical changes.

<input type="checkbox"/> Prop 105 (45 votes)	<input type="checkbox"/> Prop 108 (40 votes)	<input type="checkbox"/> Emergency (40 votes)	<input type="checkbox"/> Fiscal Note
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