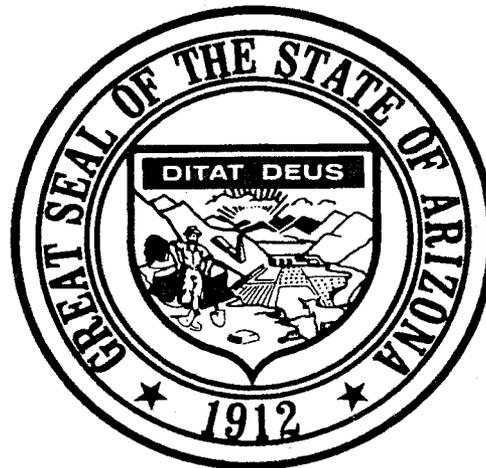


**2003**  
**ANNUAL CALENDAR**  
**OF**  
**LEGAL EVENTS AND**  
**ASSESSMENTS**



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### Preface

This document provides an update of the latest legislative changes which have affected the 2003 Property Tax Assessment Cycle Calendars. Statutory references have been provided as appropriate for these Calendar events. They will be updated in future Legal Events and Assessments Calendars as further changes occur. Any of these Assessment Calendar events are subject to change by legislation enacted in 2003 and future years.

The Locally Assessed (valued by the County Assessors) Real Property Calendar and Personal Property Calendar(s), and the Centrally Valued Property (valued by the Arizona Department of Revenue) Calendar are all shown separately.

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### THE ACTING OR AFFECTED ENTITY IN EACH OF THE CITATIONS IN THESE CALENDARS IS CAPITALIZED FOR EMPHASIS.

**Note:** References to tax due dates and to certain other significant events which happen on specific dates (e.g., the attachment of the real property tax lien) have also been capitalized for emphasis.

**SECTION 1**

**THE LOCALLY ASSESSED  
REAL PROPERTY TAX ROLL**

# THE 2002 FOURTH QUARTER AND 2003 ASSESSMENT CALENDAR

## LOCALLY ASSESSED (valued by the County Assessor) REAL PROPERTY TAX ROLL ASSESSMENT CALENDAR DATES

### OCTOBER 2002

- October 1      The first one-half of TAXES on all real property is due and payable on October 1. A.R.S. § 42-18052(A).
- October 1      On or before the day on which the County Board of Supervisors makes the county tax levy, the GOVERNING BODY of the city or town shall deliver a certified duplicate of its tax levy to the Board of Supervisors of the county. A.R.S. § 42-17253(C).
- October 1      On or before October 1, the COUNTY BOARD OF SUPERVISORS shall deliver the assessment and tax roll and the cross-index to the County Treasurer. A.R.S. § 42-18003(A).
- October 1      Immediately on receiving the tax roll from the Board of Supervisors, the COUNTY TREASURER shall publish an official notice specifying, among other information, when taxes are due. A.R.S. § 42-18051(A).
- October 1      On or before October 1, the POLITICAL SUBDIVISION disputing the findings of the Property Tax Oversight Commission may request a hearing to attempt to resolve the dispute. A.R.S. § 42-17004(A).
- October 12     No later than October 12, the DEPARTMENT shall report to the State Board of Education the amount, by school district, of additional state aid for education. A.R.S. § 15-972(H).
- October 15     The COUNTY BOARD OF EQUALIZATION and the STATE BOARD OF EQUALIZATION must hold hearings relating to the Annual Notices of Value and issue all decisions not later than October 15 of each year. A.R.S. §§ 42-16108(A) and 42-16165.
- A PROPERTY OWNER who is dissatisfied with the final decision of the County Board of Equalization may appeal to the Court within sixty days after notice of the final decision is mailed, but in any case not later than December 15. A.R.S. § 42-16202(A).
  - A PROPERTY OWNER who is dissatisfied with the final decision of the State Board of Equalization may appeal to the Court within sixty days after the date shown on the State Board's written decision. A.R.S. § 42-16203(C).

(Note: This statute does not contain a December 15 deadline for decisions.)

October 25

The last date for PROPERTY OWNERS to appeal to the County or State Board of Equalization, whichever is appropriate. This date applies to cases where the County Assessor notified the PROPERTY OWNER, on or before September 30, of a change in valuation due to new construction, additions to, deletions from, or splits or consolidations of assessment parcels, and changes in property use that occurred after September 30 of the preceding tax year (2001) and before October 1 of the valuation year (2002). An appeal to the Court relating to these changes in assessment must be filed within sixty days after the date of the Board's decision.  
A.R.S. §§ 42-15105 and 42-16205(A).

## NOVEMBER 2002

November 1

On or before November 1 of the year preceding the year in which assessments or taxes are levied, the GOVERNING BODY of each city or town and of each improvement, school, sanitary, and all other public taxing districts shall file with the Department and the appropriate County Assessor, information as to any change in boundaries of any such taxing district and the boundaries of newly created taxing districts. This deadline, if requested prior to December 31, may be extended no later than February 15 [of 2003].  
A.R.S. § 42-17257(A) and (B).

November 1

The first one-half of TAXES on all real property is delinquent at 5:00 p.m. on November 1. (Note: If November 1 is a Saturday, Sunday or other legal holiday, the time of delinquency is 5:00 p.m. on the next business day.) A.R.S. § 42-18052.

November 4

No later than the first Monday of November, the STATE RETIREMENT PLANS must pay the first one-half of their voluntary contribution. A.R.S. § 42-11102(C)(4).

November 15

On or before November 15 of each year, all COUNTY ASSESSORS shall report to the Department any parcel of property which has not been appraised during the preceding three years.  
A.R.S. § 42-13003(A).

November 15

On or before the third Friday in November of each year, the STATE BOARD OF EQUALIZATION and the COUNTY BOARDS OF EQUALIZATION shall complete all hearings and issue all decisions with respect to assessments (for tax year 2003) which were changed by a County Assessor due to new construction, additions to, deletions from, or splits or consolidations of assessment parcels, and changes in property use that occurred after September 30 of the preceding tax year (2001) and before October 1 of the valuation year (2002) and that were subsequently appealed by the property owner within twenty-five days after the date of the County Assessor's notice of changed assessment. A.R.S. §§ 42-16165(2) and 42-16108.

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A PROPERTY OWNER who is dissatisfied with the decision of the State or County Board of Equalization on a changed assessment may appeal to the Court within sixty days of the date of the decision.  
A.R.S. § 42-16205(A).

November 22 On or before the fourth Friday in November, the STATE BOARD OF EQUALIZATION shall transmit to the County Board of Supervisors a statement of changes, if any, that it has made to the valuation of any property within the county that is valued by the County Assessor. A.R.S. § 42-16166(1).

## DECEMBER 2002

- December 15 A PROPERTY OWNER who is dissatisfied with the valuation or classification of their property by the County Assessor (**for tax year 2003**) may appeal to the Court on or before December 15. A PROPERTY OWNER may appeal directly to the Court without initiating an administrative appeal. A.R.S. § 42-16201.
- December 15 Not later than December 15, the COUNTY ASSESSOR shall ascertain all real property in the county subject to taxation which is not valued by the Department. The COUNTY ASSESSOR shall determine the full cash value of all such property as of January 1 of the next year (**2003**), and shall list such property with the valuation found for use on the roll (**for tax year 2004**). A.R.S. § 42-13051.
- December 15 A NEW OWNER OF PROPERTY that was valued pursuant to A.R.S. § 42-13051, the valuation of which (**for tax year 2002**) was not appealed by the former owner of the property, may file an appeal of the valuation with the Court on or before December 15 of the year in which the taxes are levied (**2002**). A.R.S. § 42-16205(B).
- December 15 On or before December 15 of each year, the DEPARTMENT shall issue a supplemental report to the Governor and the Legislature which shall contain proposed legislation recommended by the Department for the improvement of the tax system in the state. A.R.S. § 42-1005(A)(3).
- December 15 On or before December 15 of the year preceding the valuation year, each COUNTY ASSESSOR shall provide complete copies of data files and proposed assessments to the Department. A.R.S. § 42-13251(C).
- December 20 On or before December 20, the COUNTY ASSESSOR shall complete and certify the assessment roll (**for tax year 2003**) and deliver it to the Clerk of the Board of Supervisors. A.R.S. § 42-15153.
- December 31 The OWNER OF PROPERTY that no longer qualifies as historic property shall notify the County Assessor of the change prior to the next January 1. A.R.S. § 42-12106(B).
- December 31 If a TAXPAYER who allowed the first one-half of taxes to become delinquent on November 1 pays the full year taxes on or before December 31, no interest shall be due on the delinquent first half of the taxes. A.R.S. §§ 42-18051(A)(2) and 42-18053(B).
- December 31 On or before December 31 each year, the COUNTY TREASURER shall prepare a list of all real property for which taxes are delinquent. A.R.S. § 42-18106(A)(1).

December 31

If the Board of Supervisors determines that any property is not worth the amount of taxes, interest, costs, and penalties due, and is also substantially contaminated with hazardous substances or petroleum, the Board may reduce the lien for delinquent taxes, interest, costs, and penalties. The delinquent taxes, interest, costs, and penalties may be reduced in an amount not to exceed the actual expenses to mitigate conditions at the property. For property acquired **after** December 31, 2001, the expenses must have been incurred by or on behalf of the PROPERTY OWNER within five years after acquiring title to the property. For property acquired **on or before** December 31, 2001, the expenses must be incurred by or on behalf of the PROPERTY OWNER on or before December 31, 2006. A.R.S. § 42-18124(A) and (D).

### JANUARY 2003

January 1

The property TAX LIEN attaches on the first day of January of the tax year. A.R.S. § 42-17153(C)(1).

January 1

The VALUATION DATE for the following tax year (**2004**). A.R.S. §§ 42-11001(15) and 42-13051(B)(2).

January 2

After January 1 but before April 1 of the tax year, a TAXPAYER may file a claim with the County Assessor for residential property tax deferral for that tax year. A.R.S. § 42-17305(A).

January 6 -  
March 1

Between the first Monday in January and March 1, a TAXPAYER (including CHURCHES and CEMETERIES who have not previously filed evidence of I.R.S. § 501(c)(3) tax exempt status) that is entitled to a property tax exemption must submit an affidavit or furnish any evidence required by the County Assessor. Failure on the part of the TAXPAYER to file the affidavit or to furnish required evidence constitutes a waiver of the exemption. A.R.S. § 42-11153.

January 15

Equalization orders (which are for the purpose of correcting inequities between or within counties, or inequities between or within property classifications) are to be issued by the DEPARTMENT to the County Assessor no later than January 15 and shall be for the valuation year. At the same time that the County Assessor of a county is notified of an equalization order, the Governor, the President of the Senate and the Speaker of the House of Representatives must be notified by certified mail. The County Assessor or any taxpayer who may be affected by the order may appeal the order to the State Board of Equalization on or before February 15 of the valuation year. A.R.S. §§ 42-13251 through 42-13256, inclusive.

January 20

On or before January 20 of each year, the CLERK OF THE BOARD OF SUPERVISORS shall make an abstract of the roll (**for tax year 2003**) containing the valuations by taxing jurisdictions of all property in the county. A.R.S. § 42-15155(A).

January 31 On or before January 31, the COUNTY ASSESSOR shall mail a notice to each taxpayer who claimed a deferral of taxes for the preceding tax year that the taxpayer must file another claim no later than April 1, in order to receive a deferral of taxes for the new tax year. A.R.S. § 42-17310(A).

**FEBRUARY 2003**

February 1 - February 28 The tax lien sale of real estate for delinquent taxes shall be held in February on the day designated in the list and notice by the COUNTY TREASURER. A.R.S. § 42-18112(A) and (B).

February 10 On or before February 10 of the tax year, the COUNTY ASSESSOR shall transmit and certify to the Property Tax Oversight Commission and to the governing body of each county, city, town and community college district within the county, the total **net primary assessed** values that are required to compute the levy limit prescribed by A.R.S. § 42-17051. A.R.S. §§ 42-17107 and 15-1461.01(A).

February 10 On or before February 10 of the tax year, the COUNTY ASSESSOR shall transmit and certify to the Property Tax Oversight Commission and the governing body of each county, city, town and community college district within the county, the values necessary to calculate the levy limit as prescribed by A.R.S. § 42-17051. A.R.S. § 42-17052(A).

February 15 The GOVERNING BODY of each county, city, town and community college district within the county shall make available for public inspection the levy limit values on or before February 15 of the tax year. A.R.S. § 42-17055(A).

February 15 A COUNTY ASSESSOR who receives an equalization order may appeal the order to the State Board of Equalization pursuant to A.R.S. § 42-16159 on or before February 15 of the valuation year. A.R.S. § 42-13255.

February 28 Except for properties affected by an equalization order, every person who is the owner of record or who is the purchaser under a deed of trust or an agreement of sale of property which by law is valued by the County Assessor for placement on the rolls (**for tax year 2004**) shall, on any date before March 1, be notified at the last known mailing address, in writing, by the COUNTY ASSESSOR as to the full cash value of the property and the limited property value, if applicable, to be used for assessment purposes (**for tax year 2004**). The DIRECTOR may extend the final date for mailing notices beyond March 1 for a period of not more than thirty days for delays caused by an act of God, flood or fire. A.R.S. § 42-15101.

February 28

The COUNTY ASSESSOR shall notify the owner of a property whether the County Assessor has approved or disapproved the agricultural classification of the property on or before the date on which the County Assessor next mails to the owner the notice of valuation for the property. Any owner not granted agricultural classification by the County Assessor may appeal the decision. A.R.S. § 42-12155.

**MARCH 2003**

March 1

The second one-half of TAXES on real property for the prior year is due and payable the first day of March. A.R.S. § 42-18052.

March 1

On March 1, the PROPERTY OWNER may inquire of and be advised by the County Assessor as to the valuation placed on the roll (**for tax year 2004**) for the property. A.R.S. § 42-15101(E).

March 1

Failure on the part of a TAXPAYER (including CHURCHES and CEMETERIES who have not previously filed evidence of I.R.S. § 501(c)(3) tax exempt status) that is entitled to a property tax exemption to have submitted an affidavit or to have furnished any evidence required by the County Assessor between the first Monday in January and March 1 constitutes a waiver of the exemption. A.R.S. § 42-11153.

March 1

At the request of a County Assessor who receives an equalization order issued by the Department, the STATE BOARD OF EQUALIZATION shall hold a hearing and issue its decision within fifteen days after receipt of an appeal pursuant to A.R.S. § 42-13255. A.R.S. § 42-16159(A).

March 31

The DEPARTMENT or a COUNTY ASSESSOR who is dissatisfied with the determination by the State Board of Equalization of an appeal of an equalization order under A.R.S. § 42-16159 may appeal to the Court within thirty days after the decision of the State Board. A.R.S. § 42-16203(B).

March 31

The COUNTY ASSESSOR'S final date for mailing property valuation notices in situations where the Director has authorized an extension of the mailing date beyond March 1. A.R.S. § 42-15101.

March 31

After January 1, but before April 1 of the tax year, a TAXPAYER may file a claim with the County Assessor for residential property tax deferral for that tax year. A.R.S. § 42-17305.

## APRIL 2003

- April 1 Any DISTRICT subject to voluntary contributions and electing to make such contributions shall, on or before the first day of April of each year, notify the County Assessor of the county in which such properties are located of its election to make a contribution. A.R.S. §§ 48-241(3) and 48-242(B).
- April 1 On or before the first day of April, the STATE RETIREMENT PLANS shall notify the County Assessor of the county where their property is located if a government property lease tax will be paid or if a voluntary contribution will be made. A.R.S. § 42-11102(C).
- April 29 Upon receipt of a Notice of Value (**for tax year 2004**), any PROPERTY OWNER dissatisfied with the valuation or classification of their property may file a petition for review with the County Assessor. The petition shall be filed within sixty days after the date the County Assessor mailed the notice. If the County Assessor mailed the notice on February 28, the PROPERTY OWNER would then have to file the petition on or before April 29. A.R.S. §§ 42-15101, 42-15104 and 42-16051.
- April 29 Prior to April 30, the DEPARTMENT shall transmit an abstract containing the valuation, by county and taxing district, of all property subject to property taxation in the state to the County or State Board of Equalization, as appropriate, and to each County Board of Supervisors. A.R.S. § 42-15156.

## MAY 2003

- May 1 Any DISTRICT subject to voluntary contributions, and which elects to make such contributions, shall submit to the County Assessor of each county where district electric facilities are located, on or before May 1 of every year, the factors necessary to compute each county's proportion of the total contribution. A.R.S. §§ 48-241(3) and 48-242(C)(4).
- May 1 The second one-half of TAXES on all real property for the prior year is delinquent at 5:00 p.m. on the first day of May. (Note: If May 1 is a Saturday, Sunday or other legal holiday, the time of delinquency is 5:00 p.m. the next business day.) A.R.S. § 42-18052.
- May 5 Not later than the first Monday of May, the STATE RETIREMENT PLANS shall pay the second half of the prior year's contribution. A.R.S. § 42-11102(C)(4).

## JUNE 2003

- June 1 Any PERSON holding a certificate of purchase and desiring to pay subsequent taxes, accrued interest and related fees then due may do so on or after June 1. A.R.S. § 42-18121.

June 15 If an appeal filed with the County Assessor is rejected because it fails to include substantial information, the PETITIONER may file an amended return with the County Assessor within fifteen days after the notice of rejection is mailed, or if it is mailed after June 15, the PETITIONER may appeal within fifteen days to the County Board of Equalization, if such a board is established in the County, or to the State Board of Equalization. A.R.S. § 42-16053.

June 16 On or before the third Monday of June, the COUNTY ASSESSOR shall determine the full cash value of all property owned by the State Retirement Plans and transmit that determination to the Board of Supervisors. A.R.S. § 42-11102(C)(1).

June 16 On or before the third Monday of June, the COUNTY ASSESSOR shall transmit the value of remote municipal property to the State Treasurer and the County Board of Supervisors. A.R.S. § 42-15252.

### **JULY 2003**

July 15 On or before July 15, the DEPARTMENT OF REVENUE shall submit to the County Assessors its calculations of factors used in valuing the districts who have elected to make voluntary contributions. A.R.S. § 48-242(C)(4).

July 21 On or before the third Monday in July, the GOVERNING BODY of each county, incorporated city or town shall prepare a full and complete statement of its financial affairs for the preceding fiscal year and an estimate of the different amounts required to meet its public expense for the current fiscal year. Estimates, plus a notice of public hearing, shall be published once a week for at least two consecutive weeks following the tentative adoption of the estimates. A.R.S. §§ 42-17101 and 42-17103.

### **AUGUST 2003**

August 1 The STATE HISTORIC PRESERVATION OFFICER shall notify the County Assessor and the applicant of the approval or denial of the application for historic property classification on or before August 1 of the valuation year. Those applications not approved by August 1 shall be considered denied. If any part of the application is denied, or any time prior to approval, the applicant may withdraw the application. A.R.S. § 42-12103(B), (C) and (E).

- Any OWNER whose application for classification has been denied by the State Historic Preservation Officer may appeal to the Court. A.R.S. § 42-12103(B), (C) and (E).

August 1 On or before August 1 of each year, the COUNTY ASSESSOR shall mail to the last known mailing address of each golf course owner or manager a form prescribed by the Department to report data needed to calculate the economic obsolescence adjustment. A.R.S. § 42-13152(D)(6).

- August 1 On or before August 1 of each year, the COUNTY ASSESSOR shall mail to the last known mailing address of each timeshare property owner or managing entity the timeshare use form prescribed by the Department to report the data needed to determine the valuation of the timeshare property. A.R.S. § 42-13453(B).
- August 11 The GOVERNING BODY of the county, city or town shall hold a public hearing and special board meeting on or before the seventh day before the day on which it levies taxes (the third Monday in August). Any TAXPAYER may appear and be heard in favor of or against any proposed expenditure or tax levy. A.R.S. § 42-17104(A).
- August 15 At a petitioner's request, the COUNTY ASSESSOR shall meet with the petitioner. In all cases, the County Assessor shall consider the petition and shall rule on every petition by August 15 of each year. If the petition is denied, in whole or in part, the PETITIONER may appeal within twenty-five days to the County Board of Equalization, if one is established in the County, and if not, to the State Board of Equalization. A.R.S. §§ 42-16054, 42-16055 and 42-16056.
- The PETITIONER may appeal directly to the Court within sixty days of the date of the mailing of the County Assessor's decision relating to the petition, or a subsequent administrative appeal decision. A.R.S. § 42-16201(A) and (B).
- August 18 On or before the third Monday in August, the COUNTY ASSESSOR shall compute the contributions to be made by the State Retirement Plans based on the methods of valuation of similar properties and shall submit the amount of the contributions to the Board of Supervisors and the County School Superintendent. A.R.S. § 42-11102(C)(2) and (3).
- August 18 On or before the third Monday in August, the GOVERNING BODY of each county, community college district, school district, and city or town shall fix, levy and assess the amount to be raised from primary and secondary property taxation. A.R.S. § 42-17151.
- August 18 The COUNTY ASSESSOR of each county where district electric facilities subject to voluntary contribution are located, with such assistance as may be required from the Department of Revenue and the district, shall, on or before the third Monday in August of each year, compute the gross contribution. A.R.S. § 48-242(B).
- August 22 Not later than the Friday following the third Monday in August, the CLERK OF THE COUNTY BOARD OF SUPERVISORS shall report to the Department the amount, by school district, of additional state aid for education and the data used for computing the amount. A.R.S. § 15-972(C).
- August 30 Not later than August 30, the DEPARTMENT shall report to the Board of Supervisors the property tax rate or rates to be used for property tax reduction. A.R.S. § 15-972(C).

August 29 Any SHOPPING CENTER OWNER electing to have their shopping center valued by the income approach for the following valuation year **(2004)** must submit all necessary income and expense information to the County Assessor before September 1. A.R.S. § 42-13204.

**SEPTEMBER 2003**

September 1 On or before September 1 of each year, the COUNTY TREASURER shall mail delinquent tax notices for real property that is assessed in the taxpayer's name. A.R.S. § 42-18103.

September 5 Not later than September 5, the CLERK OF THE COUNTY BOARD OF SUPERVISORS shall report to the Department the amount, by school district, of additional state aid for education and the data used for computing the amount. A.R.S. § 15-972(F).

September 9 If a PETITIONER'S request is denied, in whole or in part, by the County Assessor, the PETITIONER may appeal within twenty-five days to the County Board of Equalization, if one is established in the county, and if one is not established in the county, to the State Board of Equalization. In cases where the County Assessor replied on August 15, the last date to file this appeal is September 9. A.R.S. § 42-16056.

September 10 Not later than September 10, the DEPARTMENT shall report to the County Board of Supervisors the property tax rate to be used for property tax reduction for state aid for education. A.R.S. § 15-972(F).

September 15 The PROPERTY TAX OVERSIGHT COMMISSION shall notify a political subdivision and the County Board of Supervisors of any necessary adjustment to the primary property tax levy and tax rate. A.R.S. § 42-17003(B).

September 30 On or before September 30, the COUNTY ASSESSOR shall notify the property owner of any change in valuation (**for tax year 2004**) due to new construction, additions to, deletions from, or splits or consolidations of assessment parcels, and changes in property use that occurred after September 30 of the preceding tax year (**2002**) and before October 1 of the valuation year (**2003**). The PROPERTY OWNER has twenty-five days to appeal to the State Board of Equalization, if the property is located in a county with a population of five hundred thousand persons or more, or to the County Board of Equalization if the property is located in any other county. A.R.S. §§ 42-15105 and 42-16105(C).

September 30 Not later than September 30, GOLF COURSE OWNERS AND MANAGERS must return to the County Assessor the form prescribed by the Department used to report data necessary to calculate economic obsolescence, in order to receive the economic obsolescence adjustment to value. A.R.S. § 42-13152(D)(6).

September 30 Not later than September 30, the CLERK OF THE BOARD OF SUPERVISORS shall report to the Department the data processing specifications, including copies of at least two actual tax bills of Class Three residential properties for each distinct tax area, used in the calculation of state aid for education. A.R.S. § 15-972(G).

September 30 On or before September 30, each TIMESHARE PROPERTY OWNER OR MANAGING ENTITY shall file with the County Assessor a timeshare use form for each timeshare property. A.R.S. § 42-13453(A).

### **OCTOBER 2003**

October 1 The first one-half of TAXES on all real property is due and payable on October 1. A.R.S. § 42-18052(A).

October 1 On or before the day on which the County Board of Supervisors makes the county tax levy, the GOVERNING BODY of the city or town shall deliver a certified duplicate of its tax levy to the Board of Supervisors of the county. A.R.S. § 42-17253(C).

October 1 On or before October 1, the COUNTY BOARD OF SUPERVISORS shall deliver the assessment and tax roll and the cross index to the County Treasurer. A.R.S. § 42-18003(A).

October 1 Immediately on receiving the tax roll from the Board of Supervisors, the COUNTY TREASURER shall publish an official notice specifying, among other information, when taxes are due. A.R.S. § 42-18051(A).

October 1 On or before October 1, the POLITICAL SUBDIVISION disputing the findings of the Property Tax Oversight Commission may request a hearing to attempt to resolve the dispute. A.R.S. § 42-17004(A).

October 12 No later than October 12, the DEPARTMENT shall report to the State Board of Education the amount, by school district, of additional state aid for education. A.R.S. § 15-972(H).

October 15 The COUNTY BOARD OF EQUALIZATION and the STATE BOARD OF EQUALIZATION must hold hearings relating to the Annual Notices of Value and issue all decisions not later than October 15 of each year. A.R.S. §§ 42-16108(A) and 42-16165.

- A PROPERTY OWNER who is dissatisfied with the final decision of the County Board of Equalization may appeal to the Court within sixty days after notice of the final decision is mailed, but in any case not later than December 15. A.R.S. § 42-16202(A).
- A PROPERTY OWNER who is dissatisfied with the final decision of the State Board of Equalization may appeal to the Court within sixty days after the date shown on the State Board's written decision. A.R.S. § 42-16203(C).

(Note: This statute does not contain a December 15 deadline for decisions.)

October 24 The last date for PROPERTY OWNERS to appeal to the County or State Board of Equalization, whichever is appropriate. This date applies to cases where the County Assessor notified the PROPERTY OWNER, on or before September 30, of a change in valuation due to new construction, additions to, deletions from, or splits or consolidations of assessment parcels, and changes in property use that occurred after September 30 of the preceding tax year (2002) and before October 1 of the valuation year (2003). An appeal to the Court relating to these changes in assessment must be filed within sixty days after the date of the Board's decision. A.R.S. §§ 42-15105 and 42-16205(A).

### NOVEMBER 2003

November 1 On or before November 1 of the year preceding the year in which assessments or taxes are levied, the GOVERNING BODY of each city or town and of each improvement, school, sanitary, and all other public taxing districts shall file with the Department and the appropriate County Assessor, information as to any change in boundaries of any such taxing district and the boundaries of newly created taxing districts. This deadline, on request prior to December 31, may be extended no later than February 15 [of 2004]. A.R.S. § 42-17257(A) and (B).

November 1 The first one-half of TAXES on all real property is delinquent at 5:00 p.m. on November 1. (Note: If November 1 is a Saturday, Sunday or other legal holiday, the time of delinquency is 5:00 p.m. on the next business day.) A.R.S. § 42-18052.

November 3 No later than the first Monday of November, the STATE RETIREMENT PLANS must pay the first one-half of their voluntary contribution. A.R.S. § 42-11102(C)(4).

November 15 On or before November 15 of each year, all COUNTY ASSESSORS shall report to the Department any parcel of property which has not been appraised during the preceding three years. A.R.S. § 42-13003(A).

November 21 On or before the third Friday in November of each year, the STATE BOARD OF EQUALIZATION and the COUNTY BOARDS OF EQUALIZATION shall complete all hearings and issue all decisions with respect to assessments (for tax year 2004) which were changed by a County Assessor due to new construction, additions to, deletions from, or splits or consolidations of assessment parcels, and changes in property use that occurred after September 30 of the preceding tax year (2002) and before October 1 of the valuation year (2003) and that were subsequently appealed by the property owner within twenty-five days after the date of the County Assessor's notice of changed assessment. A.R.S. §§ 42-16165(2) and 42-16108.

- A PROPERTY OWNER that is dissatisfied with the decision of the State or County Board of Equalization on a changed assessment may appeal to the Court within sixty days of the date of the decision. A.R.S. § 42-16205(A).

November 28 On or before the fourth Friday in November, the STATE BOARD OF EQUALIZATION shall transmit to the County Board of Supervisors a statement of changes, if any, which it has made to the valuation of any property within the county that is valued by the County Assessor. A.R.S. § 42-16166(1).

**DECEMBER 2003**

December 15 A PROPERTY OWNER who is dissatisfied with the valuation or classification of their property by the County Assessor (**for tax year 2004**) may appeal to the Court on or before December 15. A PROPERTY OWNER may appeal directly to the Court without initiating the administrative appeals process. A.R.S. § 42-16201.

December 15 Not later than December 15, the COUNTY ASSESSOR shall ascertain all real property in the county subject to taxation which is not valued by the Department. The COUNTY ASSESSOR shall determine the full cash value of all such property as of January 1 of the next year (**2004**), and shall list such property with the valuation found for use on the roll (**for tax year 2005**). A.R.S. § 42-13051.

December 15 A NEW OWNER OF PROPERTY that was valued pursuant to A.R.S. § 42-15105, the valuation of which (**for tax year 2003**) was not appealed by the former owner of the property, may file an appeal of the valuation with the Court on or before December 15 of the year in which the taxes are levied (**2003**). A.R.S. § 42-16205(B).

December 15 On or before December 15 of each year, the DEPARTMENT shall issue a supplemental report to the Governor and the Legislature which shall contain proposed legislation recommended by the Department for the improvement of the tax system of the state. A.R.S. § 42-1005(A)(3).

December 15 On or before December 15 of the year preceding the valuation year, each COUNTY ASSESSOR shall provide complete copies of data files and proposed assessments to the Department. A.R.S. § 42-13251(C).

December 20 On or before December 20, the COUNTY ASSESSOR shall complete and certify the assessment roll (**for tax year 2004**) and deliver it to the Clerk of the Board of Supervisors. A.R.S. § 42-15153.

December 31 The OWNER OF PROPERTY that no longer qualifies as historic property shall notify the County Assessor of the change prior to the next January 1. A.R.S. § 42-12106(B).

December 31 If a TAXPAYER who allowed the first one-half of taxes to become delinquent on November 1 pays the full year taxes on or before December 31, no interest shall be due on the delinquent first half of the taxes. A.R.S. §§ 42-18051(A)(2) and 42-18053(B).

December 31 On or before December 31 each year, the COUNTY TREASURER shall prepare a list of all real property for which taxes are delinquent. A.R.S. § 42-18106(A)(1).

December 31      If the Board of Supervisors determines that any property is not worth the amount of taxes, interest, costs, and penalties due, and is also substantially contaminated with hazardous substances or petroleum, the Board may reduce the lien for delinquent taxes, interest, costs, and penalties. The delinquent taxes, interest, costs, and penalties may be reduced in an amount not to exceed the actual expenses to mitigate conditions at the property. For property acquired **after** December 31, 2001, the expenses must have been incurred by or on behalf of the PROPERTY OWNER within five years after acquiring title to the property. For property acquired **on or before** December 31, 2001, the expenses must be incurred by or on behalf of the PROPERTY OWNER on or before December 31, 2006.  
A.R.S. § 42-18124(A) and (D).

**STATUTORY REQUIREMENTS WITH NO ESTABLISHED CALENDAR DATES**

January 1 -      The DIRECTOR OF THE DEPARTMENT shall meet with the County  
December 31      Assessors at least twice each year for the purpose of considering  
                         matters relating to property taxation. A.R.S. § 42-13002(B).

January 1 -      The PROPERTY TAX OVERSIGHT COMMISSION shall meet at  
December 31      least annually to conduct its affairs and shall render its findings,  
                         reports and recommendations, in writing, to the Governor, to the  
                         Director of the Department of Revenue, and to the Legislature.  
                         A.R.S. § 42-17002.

January 1 -      The ASSESSMENT ADVISORY COMMITTEE shall meet at least  
December 31      annually to review definitions and guidelines pertaining to the status  
                         of property as real or personal property and recommend changes to  
                         the Department that it believes will increase statewide uniformity in  
                         determining property status. The Committee shall also review the  
                         residual value percentages assigned to various types of personal  
                         property by the Department and recommend changes to the  
                         Department that the Committee believes will more accurately reflect  
                         the residual market value of personal property. A.R.S. § 42-11055.

January 1 -      The JOINT LEGISLATIVE OVERSIGHT COMMITTEE ON  
December 31      PROPERTY TAX ASSESSMENT AND APPEALS  
                         shall meet periodically to review the procedures and  
                         administrative structure for tax assessments and appeals and identify  
                         any areas of ambiguity, problems and needed changes and  
                         improvements, and may recommend legislation for consideration by  
                         the legislature. A.R.S. § 41-1292(C).

**SECTION 2**

**THE LOCALLY ASSESSED  
PERSONAL PROPERTY TAX ROLL  
AND  
THE UNSECURED/TRANSITIONAL  
PERSONAL PROPERTY  
TAX ROLL TABLE**

## 2003 ASSESSMENT CALENDAR

### PERSONAL PROPERTY TAX ROLL ASSESSMENT CALENDAR DATES <sup>1</sup>

- February 1            On or before February 1 of each year, the COUNTY ASSESSOR shall mail a form, notice or demand to each person who owns or has charge or control of taxable personal property in the state. A.R.S. § 42-15053(A).
- March 1              The second one-half of TAXES on all personal property for the prior year is due and payable on the first day of March. A.R.S. § 42-18052.
- April 1                Each PERSON who owns or has charge or control of taxable personal property in the state shall prepare and deliver to the County Assessor a correct report of property on or before April 1 of each year. A.R.S. § 42-15053(A).
- May 1                 On written request and for good cause shown, the COUNTY ASSESSOR may extend for up to thirty days the time for filing the report of taxable personal property. A.R.S. § 42-15053(A).
- May 1                 The second one-half of TAXES on all personal property for the prior year is delinquent at 5:00 p.m. on the first day of May. (Note: If May 1 is a Saturday, Sunday or other legal holiday, the time of delinquency is 5:00 p.m. the next business day.) A.R.S. § 42-18052(B).
- August 25            On or before August 25, the COUNTY ASSESSOR shall transmit the personal property valuations to the County Treasurer. A.R.S. § 42-19007.
- August 30            On or before August 30, the COUNTY ASSESSOR shall mail a notice of valuation to the owner or the person in possession of personal property. A.R.S. § 42-19006.
- September 19        An OWNER or the PERSON IN WHOSE POSSESSION THE PROPERTY IS FOUND may file an appeal of the value of their property within twenty days of the date the Notice of Value is delivered by the County Assessor. A.R.S. § 42-19051.
- October 1             The first one-half of TAXES on all personal property is due and payable on October 1. If the total amount of taxes is \$100 or less the entire amount is due. A.R.S. § 42-18052(A).
- October 9             The COUNTY ASSESSOR shall rule on each petition filed within twenty days after the date it is filed. A.R.S. § 42-19051(B).

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<sup>1</sup> Beginning in tax year 2004, all personal property shall be listed on the combined roll. Section 8(B), Session Law Notes from Laws 2000, Chapter 84, H.B. 2331. See page 20 of this calendar for 2003 tax roll dates for unsecured/transitional personal property.

- October 29 A PERSON that appeals an Assessor's decision must file the appeal with either the County Board of Equalization or the State Board of Equalization, as appropriate, within twenty days of the County Assessor's notice of decision. A.R.S. § 42-19052.
- November 1 The first one-half of TAXES on all personal property is delinquent at 5:00 p.m. on November 1. (Note: If November 1 is a Saturday, Sunday or other legal holiday, the time of delinquency is 5:00 p.m. the next business day.) A.R.S. § 42-18052(B).
- November 1 - December 1 After personal property taxes due become delinquent, the COUNTY TREASURER shall make and deliver to the Sheriff a tax bill directing the Sheriff to seize and sell as much of the personal property as is necessary to pay the taxes, interest, and costs of seizure and sale. The COUNTY TREASURER may issue the tax bill within thirty days after the first installment authorized by A.R.S. § 42-18052(B) becomes delinquent. The COUNTY TREASURER shall issue the tax bill within thirty days after the second installment becomes delinquent, or after the entire amount is delinquent if the entire amount is under \$100. A.R.S. § 42-19108(A).
- December 1 The COUNTY BOARD and the STATE BOARD OF EQUALIZATION must hold hearings relating to the personal property Notice of Value and issue all decisions on or before December 1 of each year. A.R.S. §§ 42-16108(C) and 42-16165(3).
- December 15 A PROPERTY OWNER who is dissatisfied with the valuation or classification of personal property by the County Assessor may appeal to the Court on or before December 15. The PROPERTY OWNER may appeal directly to the Court without exhausting the administrative process. A.R.S. § 42-16201(A).
- December 15 A PROPERTY OWNER who is dissatisfied with the valuation or classification of personal property by a County Board of Equalization may appeal to the Court on or before December 15. Such an appeal must be filed with the Court within sixty days of the County Board of Equalization's decision, but in any case no later than December 15. A.R.S. § 42-16202(A).
- A PROPERTY OWNER who is dissatisfied with the valuation or classification of personal property by the State Board of Equalization may appeal to the Court within sixty days of the date of the State Board of Equalization's decision. A.R.S. § 42-16203(C).
- (Note: This statute does not contain a December 15 deadline for decisions.)

## 2003

### UNSECURED / TRANSITIONAL PERSONAL PROPERTY TAX ROLL DATES <sup>2</sup>

Roll Date	Notice of Valuation Mailing Date	Deadline for Taxpayer Appeal	Deadline for Assessor Decision	Roll Certification	Tax Due Date	Tax Past Due Date
Nov-02	09/29/2002	10/30/2002	11/29/2002	11/29/2002	12/09/2002	01/08/2003
Dec-02	10/30/2002	11/29/2002	12/30/2002	12/31/2002	01/13/2003	02/12/2003
Jan-03	11/29/2002	12/30/2002	01/29/2003	01/31/2003	02/10/2003	03/12/2003
Feb-03	12/30/2002	01/29/2003	02/28/2003	02/28/2003	03/10/2003	04/09/2003
Mar-03	01/29/2003	02/28/2003	03/31/2003	03/31/2003	04/14/2003	05/14/2003
Apr-03	02/28/2003	03/31/2003	04/30/2003	04/30/2003	05/12/2003	06/11/2003
May-03	03/31/2003	04/30/2003	05/30/2003	05/30/2003	06/09/2003	07/09/2003
Jun-03	04/30/2003	05/30/2003	06/30/2003	06/30/2003	07/14/2003	08/13/2003
Jul-03	05/30/2003	06/30/2003	07/30/2003	07/31/2003	08/11/2003	09/10/2003
Aug-03	06/30/2003	07/30/2003	08/29/2003	08/29/2003	09/08/2003	10/08/2003
Sep-03	07/30/2003	08/29/2003	09/29/2003	09/30/2003	10/10/2003	11/10/2003
Oct-03	08/29/2003	09/29/2003	10/29/2003	10/31/2003	11/10/2003	12/10/2003
Nov-03	09/29/2003	10/29/2003	11/28/2003	11/28/2003	12/08/2003	01/07/2004
Dec-03	10/31/2003	12/01/2003	12/31/2003	12/31/2003	01/12/2004	02/11/2004
Jan-04	11/28/2003	12/29/2003	01/28/2004	01/30/2004	02/09/2004	03/10/2004
Feb-04	12/30/2003	01/29/2004	02/27/2004	02/27/2004	03/08/2004	04/07/2004

<sup>2</sup> "Notwithstanding the provisions of title 42, chapters 15 through 19, Arizona Revised Statutes, providing for a combined personal property tax roll, the county board of supervisors, county assessor and county treasurer of each county, after consulting the affected taxing jurisdictions in the county, may elect to phase in the transition to the combined tax roll, according to a schedule that provides for at least twenty-five per cent, fifty per cent and seventy-five per cent of the assessed valuation of unsecured personal property to be listed on the combined roll in tax years 2001, 2002 and 2003, respectively." Section 8(A), Session Law Notes from Laws 2000, Chapter 84, H.B. 2331.

## **SECTION 3**

# **THE CENTRALLY VALUED PROPERTY ASSESSMENT CALENDAR**

# 2003 ASSESSMENT CALENDAR

## CENTRALLY VALUED PROPERTY (valued by the Department)

### JANUARY 2003

- January 1 The property TAX LIEN attaches on the first day of January of the tax year. A.R.S. § 42-17153(C)(1).
- January 31 The DEPARTMENT shall annually prepare an appraisal manual for Mines and Natural Resources and shall annually hold a meeting for affected taxpayers concerning the manual prior to February 1 for the purpose of discussing changes the Department proposes to make in the manual for the current tax year.  
Arizona Administrative Code R15-4-201(E).

### MARCH 2003

- March 1 The second one-half of TAXES on real and personal property for the prior tax year is due and payable the first day of March.  
A.R.S. § 42-18052.
- March 15 The Mines and Natural Resources manual shall be made available to taxpayers by the DEPARTMENT by March 15 of the tax year.  
Arizona Administrative Code R15-4-201(E).  
(Note: Although Administrative Code Rule R15-4-201(E) states that the manual is to be available by March 15 of the "tax year," as cited above, be aware that this particular rule was written prior to the creation of the separate "valuation" and "tax" years concept, pursuant to Laws 1996, 7th S.S., Ch. 4 (H.B. 2007). The Department now produces and distributes this manual by March 15 of the "valuation" year as a service to all affected taxpayers.

### APRIL 2003

- April 1 On or before April 1 of each year, each PRODUCER of oil, gas or geothermal resources shall make and file with the Department a return showing the producer's gross production and gross yield from each of the producer's producing properties for the immediately preceding calendar year. On request and for good cause, the Department may grant a thirty day extension of time for filing the report. A.R.S. § 42-14103(A).
- April 1 All requests by PROPERTY OWNERS for an extension of time for filing taxpayer reports shall be made in writing to the Director on or before April 1. Arizona Administrative Code R15-4-109.
- April 1 On or before April 1, all OWNERS and OPERATORS of property valued by the Department, excluding airport fuel delivery companies, must file a report under oath setting forth the information needed by the Department to enable it to make a valuation of the property of the companies. A.R.S. §§ 42-14052, 42-14103, 42-14152, 42-14202, 42-14253, 42-14303, 42-14352, and 42-14402.

## **MAY 2003**

- May 1                   The second one-half of TAXES on all real and personal property for the prior tax year is delinquent at 5:00 p.m. on the first day of May. (Note: If May 1 is a Saturday, Sunday, or other legal holiday, the time of delinquency is 5:00 p.m. the next business day).  
A.R.S. § 42-18052.
- May 20                   All OWNERS and OPERATORS of those properties valued by the Department that do not file their required reports by May 20 of the valuation year forfeit their rights of appeal pursuant to § 42-14005.  
A.R.S. §§ 42-14052, 42-14152, 42-14202 and 42-14253.

## **JUNE 2003**

- June 15                   On or before June 15, the DEPARTMENT shall notify owners of property that is valued by the Department of the Department's determination of the preliminary full cash value of the property.  
A.R.S. § 42-14002(A).

## **JULY 2003**

- July 15                   On or before July 15, any PRIVATE [RAIL]CAR COMPANY may, on written application, request the Department to review its valuation.  
A.R.S. § 42-14306.
- July 15                   On or before July 15, any OWNER OF PROPERTY valued by the Department may file a written application to appear before the Department and be heard concerning the preliminary full cash value determined. A.R.S. § 42-14002(B).

## **AUGUST 2003**

- August 31                   On or before August 31, the DEPARTMENT shall find the full cash value of all property valued by the Department. A.R.S. §§ 42-14053, 42-14054, 42-14153, 42-14203, 42-14254, 42-14354 and 42-14403. (Note: These require that the Department decide any hearing requested by the taxpayers regarding the preliminary full cash value of these properties on or before August 31).
- August 31                   On or before August 31, the DEPARTMENT shall rule on any review of the valuation of a private [rail]car company's property and shall notify the private [rail]car company of its ruling by mail.  
A.R.S. § 42-14306.
- August 31                   On or before August 31, the DEPARTMENT shall transmit to the several Boards of Supervisors the valuation of producing mines and mining property valued by the Department. A.R.S. § 42-14053(A)(2).
- August 31                   The DEPARTMENT shall notify the owner of property valued by the Department of the final full cash value on or before August 31.  
A.R.S. § 42-14003(B).

## OCTOBER 2003

- October 1 Any PROPERTY OWNER who is not satisfied with the valuation of their property as determined by the Department may file a petition with the State Board of Equalization which is postmarked on or before October 1, or within fifteen days of the date the Department mails the decision to the property owner, whichever date is later. A.R.S. § 42-16158(A).
- October 1 The first one-half of TAXES on all real and personal property is due and payable on October 1. A.R.S. § 42-18052.
- October 31 The STATE BOARD OF EQUALIZATION shall decide all private [rail]car company appeals on or before October 31. A.R.S. § 42-14307(B).
- October 31 On or before October 31, the STATE BOARD OF EQUALIZATION shall transmit to the Department a statement of changes, if any, which it has made to the valuation of private [rail]car company property. A.R.S. § 42-16166(2)(b).

## NOVEMBER 2003

- November 1 The first one-half of TAXES on all real and personal property is delinquent at 5:00 p.m. on November 1. (Note: If November 1 is a Saturday, Sunday or other legal holiday, the time of delinquency is 5:00 p.m. the next business day.) A.R.S. § 42-18052.
- November 15 On or before November 15, the STATE BOARD OF EQUALIZATION shall complete all hearings and issue all decisions with respect to property valued by the Department. Any party, or the Department, that is dissatisfied with the final decision of the Board may appeal to the Court within sixty days after the date of the STATE BOARD'S final decision. A.R.S. §§ 42-16165 and 42-16203.
- November 28 On or before the fourth Friday in November, the STATE BOARD OF EQUALIZATION shall transmit to the Department a statement of changes, if any, which it has made to the valuation of any property that is valued by the Department. A.R.S. § 42-16166.
- November 30 On or before November 30, the DEPARTMENT shall transmit to the several Boards of Supervisors the valuation of operating mines, mills and smelters, and of oil, gas and geothermal resource interest properties that are valued by the Department. A.R.S. §§ 42-14054 and 42-14104.
- November 30 On or before November 30, the DEPARTMENT shall transmit to the several County Assessors the valuation of gas, water, electric, and sewer and wastewater utility company properties, of pipeline company properties, and of railroad company properties that are valued by the Department. A.R.S. §§ 42-14153, 42-14203(C), and 42-14357(A).

November 30

On or before November 30 of each year, the DEPARTMENT shall transmit a statement to "the officers of the counties, cities, towns and districts who are in charge of apportionment of valuations to be entered on the rolls as the taxable values" of telecommunication companies. A.R.S. § 42-14404(A)(2).

**DECEMBER 2003**

December 15

Any PROPERTY OWNER that is dissatisfied with the valuation of their property by the Department may appeal directly to Superior Court on or before December 15. A.R.S. § 42-16204.