

State of Arizona  
Senate  
Fifty-second Legislature  
Second Regular Session  
2016

**CHAPTER 144**  
**SENATE BILL 1157**

AN ACT

AMENDING SECTION 42-18052, ARIZONA REVISED STATUTES; RELATING TO PROPERTY TAX  
DELINQUENCY DATES.

(TEXT OF BILL BEGINS ON NEXT PAGE)

1 Be it enacted by the Legislature of the State of Arizona:

2 Section 1. Section 42-18052, Arizona Revised Statutes, is amended to  
3 read:

4 42-18052. Due dates and times; delinquency

5 A. Except as provided in subsection C **OF THIS SECTION**, one-half of the  
6 amount of the taxes on real property and personal property is due and payable  
7 on October 1, and the remaining one-half of the taxes is due and payable on  
8 the following March 1.

9 B. Except as provided in subsection C **OF THIS SECTION**, one-half of the  
10 amount of the taxes that are unpaid is delinquent after November 1 at 5:00  
11 p.m. and the remaining one-half that is unpaid is delinquent after the  
12 following May 1 at 5:00 p.m.

13 C. If the total amount of taxes is one hundred dollars or less:

14 1. The entire amount of the taxes is due and payable on October 1.

15 2. The entire amount that is unpaid is delinquent after ~~November 1~~  
16 **DECEMBER 31** at 5:00 p.m.

17 D. If the delinquency date is a Saturday, Sunday or other legal  
18 holiday, the time of delinquency is 5:00 p.m. on the next business day.

APPROVED BY THE GOVERNOR MAY 11, 2016.

FILED IN THE OFFICE OF THE SECRETARY OF STATE MAY 11, 2016.