

State of Arizona
House of Representatives
Fifty-second Legislature
Second Regular Session
2016

CHAPTER 244
HOUSE BILL 2622

AN ACT

AMENDING SECTION 48-955, ARIZONA REVISED STATUTES; RELATING TO COUNTY
IMPROVEMENT DISTRICTS.

(TEXT OF BILL BEGINS ON NEXT PAGE)

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

2 Section 1. Section 48-955, Arizona Revised Statutes, is amended to
3 read:

4 48-955. Levy and collection of district taxes

5 A. The board of supervisors shall levy ~~upon~~ ON the property of the
6 districts as provided by this article and collect as general county taxes are
7 collected the amounts shown by the statements and estimates as adopted by the
8 board of directors of the district. All statutes providing for the levy and
9 collection of general county taxes, including collection of delinquent taxes
10 and sale of property for nonpayment of taxes are applicable to the general
11 obligation district taxes as provided to be levied by this article.

12 B. In a new or existing domestic water improvement district OR
13 DOMESTIC WASTEWATER IMPROVEMENT DISTRICT, whether governed by the board of
14 supervisors or an elected board of directors under article 4 of this chapter,
15 a majority of the real property owners may petition the board to apportion
16 the tax among the lots in the district according to the area in square feet
17 of each lot. The petition for the formation of a new district may contain a
18 provision for assessment based on square footage unless the domestic water
19 usage may be determined by metering and in that event the assessment shall be
20 apportioned among the lots of the district on the basis of metering. In the
21 event of either new or existing districts, if the petition is signed by the
22 required number of owners of real property in the district, all subsequent
23 taxes of the district shall be assessed and levied pursuant to this section.

24 C. IN A DOMESTIC WATER IMPROVEMENT DISTRICT OR DOMESTIC WASTEWATER
25 IMPROVEMENT DISTRICT THAT ASSESSES AND LEVIES ITS TAXES BASED ON THE SQUARE
26 FOOTAGE OF THE PROPERTY, WHETHER GOVERNED BY THE BOARD OF SUPERVISORS OR AN
27 ELECTED BOARD OF DIRECTORS UNDER ARTICLE 4 OF THIS CHAPTER, THE GOVERNING
28 BODY OF THE DISTRICT IN ITS DISCRETION MAY ESTABLISH BY RESOLUTION A LIMIT ON
29 THE AMOUNT OF TAX THAT MAY BE ASSESSED AND COLLECTED BY THE DISTRICT FROM ANY
30 SINGLE PARCEL OF REAL PROPERTY IN THE DISTRICT.

APPROVED BY THE GOVERNOR MAY 12, 2016.

FILED IN THE OFFICE OF THE SECRETARY OF STATE MAY 12, 2016.