

Senate Engrossed  
property tax liens; foreclosure; notice

State of Arizona  
Senate  
Fifty-fifth Legislature  
Second Regular Session  
2022

# SENATE BILL 1265

AN ACT

AMENDING SECTION 42-18202, ARIZONA REVISED STATUTES; RELATING TO PROPERTY TAX.

(TEXT OF BILL BEGINS ON NEXT PAGE)

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

2 Section 1. Section 42-18202, Arizona Revised Statutes, is amended  
3 to read:

4 42-18202. Notice

5 A. At least thirty days before filing an action to foreclose the  
6 right to redeem under this article, but not more than one hundred eighty  
7 days before such an action is commenced or may be commenced under section  
8 ~~42-18101~~ 42-18201, the purchaser shall send notice of intent to file the  
9 foreclosure action by certified mail to:

10 1. The property owner of record according to the records of the  
11 county recorder in the county in which the property is located or to all  
12 of the following:

13 (a) The property owner, AS DETERMINED BY SECTION 42-13051, AT THE  
14 PROPERTY OWNER'S MAILING ADDRESS according to the records of the county  
15 assessor in the county in which the property is located ~~as determined by~~  
16 ~~section 42-13051~~.

17 (b) The situs address of the property, if shown on the tax roll and  
18 if different from the PROPERTY owner's address under subdivision (a) of  
19 this paragraph.

20 (c) The tax bill mailing address according to the records of the  
21 county treasurer in the county in which the property is located, ~~if that~~  
22 address is different from the addresses under subdivisions (a) and (b) of  
23 this paragraph.

24 2. The treasurer of the county in which the real property is  
25 located. The county treasurer may not accept partial payments under  
26 section 42-18056, subsection C after the date the treasurer receives a  
27 notice of action to foreclose the right to redeem.

28 B. The notice shall include:

- 29 1. The property owner's name.
- 30 2. The real property tax parcel identification number.
- 31 3. The ~~legal~~ COUNTY ASSESSOR'S description of the real property.
- 32 4. The certificate of purchase number.
- 33 5. The proposed date of filing the action.

34 C. If the purchaser:

35 1. COMPLIES WITH SUBSECTION A, PARAGRAPH 1, SUBDIVISIONS (a), (b)  
36 AND (c) OF THIS SECTION, THE PURCHASER IS CONSIDERED TO HAVE SUBSTANTIALLY  
37 COMPLIED WITH THE REQUIREMENTS OF THIS SECTION AND IS NOT REQUIRED TO SEND  
38 THE NOTICE TO ANY OTHER ADDRESS.

39 2. Fails to send the notice required by this section, the purchaser  
40 is considered to have substantially failed to comply with this section. A  
41 court ~~shall~~ MAY not enter any ~~action~~ JUDGMENT to foreclose the right to  
42 redeem under this article until the purchaser sends the notice required by  
43 this section.

1           Sec. 2. Legislative intent

2           The legislature intends to clarify the legislative intent in  
3   enacting Laws 2001, chapter 242, section 2 that amended section 42-18202,  
4   Arizona Revised Statutes, and further clarified by Advanced Property Tax  
5   Liens, Inc. v. Sherman, 227 Ariz. 528 (App. 2011).