

Senate Engrossed

property; classification; primary residence

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

SENATE BILL 1267

AN ACT

AMENDING SECTIONS 15-972, 42-12003, 42-12004, 42-12052, 42-12054, 42-13302, 42-16002 AND 42-19157, ARIZONA REVISED STATUTES; RELATING TO PROPERTY CLASSIFICATION.

(TEXT OF BILL BEGINS ON NEXT PAGE)

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

2 Section 1. Section 15-972, Arizona Revised Statutes, is amended to
3 read:

4 15-972. State limitation on homeowner property taxes;
5 additional state aid to school districts;
6 definitions

7 A. Notwithstanding section 15-971, there shall be additional state
8 aid for education computed for school districts as provided in subsection
9 B of this section.

10 B. The clerk of the board of supervisors shall compute such
11 additional state aid for education as follows:

12 1. For a high school district or for a common school district
13 within a high school district that does not offer instruction in high
14 school subjects as provided in section 15-447:

15 (a) Determine the qualifying tax rate pursuant to section 41-1276
16 for the school district.

17 (b) Determine the following percentage of the qualifying tax rate
18 determined in subdivision (a) of this paragraph:

19 (i) 47.19 percent through December 31, 2021.

20 (ii) Fifty percent beginning from and after December 31, 2021.

21 (c) Select the lesser of the amount determined in subdivision (b)
22 of this paragraph or fifty percent of the primary property tax rate that
23 would be levied in lieu of this section for the district.

24 (d) Multiply the rate selected in subdivision (c) of this paragraph
25 as a rate per \$100 assessed valuation by the assessed valuation used for
26 primary property taxes of the residential property in the school district.

27 2. For a unified school district, for a common school district not
28 within a high school district or for a common school district that offers
29 instruction in high school subjects as provided in section 15-447:

30 (a) Determine the qualifying tax rate pursuant to section 41-1276
31 for the school district.

32 (b) Determine the following percentage of the qualifying tax rate
33 determined in subdivision (a) of this paragraph:

34 (i) 47.19 percent through December 31, 2021.

35 (ii) Fifty percent beginning from and after December 31, 2021.

36 (c) Select the lesser of the amount determined in subdivision (b)
37 of this paragraph or fifty percent of the primary property tax rate that
38 would be levied in lieu of this section for the district.

39 (d) Multiply the rate selected in subdivision (c) of this paragraph
40 as a rate per \$100 assessed valuation by the assessed valuation used for
41 primary property taxes of the residential property in the district.

42 C. The clerk of the board of supervisors shall report to the
43 department of revenue not later than the Friday following the third Monday
44 in August of each year the amount by school district of additional state
45 aid for education and the data used for computing the amount as provided

1 in subsection B of this section. The department of revenue shall verify
2 all of the amounts and report to the county board of supervisors not later
3 than August 30 of each year the property tax rate or rates that shall be
4 used for property tax reduction as provided in subsection E of this
5 section.

6 D. The board of supervisors shall reduce the property tax rate or
7 rates that would be levied in lieu of this section by the school district
8 or districts on the assessed valuation used for primary property taxes of
9 the residential property in the school district or districts by the rate
10 or rates selected in subsection B, paragraph 1, subdivision (c) and
11 paragraph 2, subdivision (c) of this section. The excess of the reduction
12 in property taxes for a parcel of property resulting from the reduction in
13 the property tax rate pursuant to this subsection over the amounts listed
14 in this subsection shall be deducted from the amount of additional state
15 aid for education. The reduction in property taxes on a parcel of
16 property resulting from the reduction in the property tax rate pursuant to
17 this subsection shall not exceed \$600, except as provided in subsection I
18 of this section.

19 E. Before levying taxes for school purposes, the board of
20 supervisors shall determine whether the total primary property taxes to be
21 levied for all taxing jurisdictions on each parcel of residential
22 property, in lieu of this subsection, violate article IX, section 18,
23 Constitution of Arizona. For those properties that qualify for property
24 tax exemptions pursuant to article IX, sections 2, 2.1 and 2.2,
25 Constitution of Arizona, eligibility for the credit is determined on the
26 basis of the limited property value that corresponds to the taxable
27 assessed value after reduction for the applicable exemption. If the board
28 of supervisors determines that such a situation exists, the board shall
29 apply a credit against the primary property taxes due from each such
30 parcel in the amount in excess of article IX, section 18, Constitution of
31 Arizona. Such excess amounts shall also be additional state aid for
32 education for the school district or districts in which the parcel of
33 property is located.

34 F. The clerk of the board of supervisors shall report to the
35 department of revenue not later than September 5 of each year the amount
36 by school district of additional state aid for education and the data used
37 for computing the amount as provided in subsection B of this section. The
38 department of revenue shall verify all of the amounts and report to the
39 board of supervisors not later than September 10 of each year the property
40 tax rate that shall be used for property tax reduction as provided in
41 subsection E of this section.

42 G. The clerk of the board of supervisors shall report to the
43 department of revenue not later than September 30 of each year in writing
44 the following:

1 1. The data processing specifications used in the calculations
2 provided for in subsections B and E of this section.

3 2. At a minimum, copies of two actual tax bills for residential
4 property for each distinct tax area.

5 H. The department of revenue shall report to the state board of
6 education not later than October 12 of each year the amount by school
7 district of additional state aid for education as provided in this
8 section. The additional state aid for education provided in this section
9 shall be apportioned as provided in section 15-973.

10 I. If a parcel of property is owned by a cooperative apartment
11 corporation or is owned by the tenants of a cooperative apartment
12 corporation as tenants in common, the reduction in the property taxes
13 prescribed in subsection D of this section shall not exceed the amounts
14 listed in subsection D of this section for each owner-occupied housing
15 unit on the property. The assessed value used for determining the
16 reduction in taxes for the property is equal to the total assessed value
17 of the property times the ratio of the number of owner-occupied housing
18 units to the total number of housing units on the property. For the
19 purposes of this subsection, "cooperative apartment corporation" means a
20 corporation:

21 1. Having only one class of outstanding stock.

22 2. Of which all of the stockholders are entitled, solely by reason
23 of their ownership of stock in the corporation, to occupy for dwelling
24 purposes apartments in a building owned or leased by the corporation and
25 that are not entitled, either conditionally or unconditionally, except on
26 a complete or partial liquidation of the corporation, to receive any
27 distribution not out of earnings and profits of the corporation.

28 3. Of which eighty percent or more of the gross income is derived
29 from tenant-stockholders. For the purposes of this paragraph, "gross
30 income" means gross income as defined by the United States internal
31 revenue code, as defined in section 43-105.

32 J. The total amount of state monies that may be spent in any fiscal
33 year for state aid for education in this section shall not exceed the
34 amount appropriated or authorized by section 35-173 for that purpose.
35 This section does not impose a duty on an officer, agent or employee of
36 this state to discharge a responsibility or create any right in a person
37 or group if the discharge or right would require an expenditure of state
38 monies in excess of the expenditure authorized by legislative
39 appropriation for that specific purpose.

40 K. Notwithstanding subsection E of this section, the maximum amount
41 of additional state aid for education that will be funded by this state
42 pursuant to subsection E of this section shall be \$1,000,000 per county.
43 For any county with a school district or districts that collectively would
44 otherwise receive more than \$1,000,000 in additional state aid for
45 education pursuant to subsection E of this section, the property tax

1 oversight commission established by section 42-17002 shall determine the
2 proportion of the violation of article IX, section 18, Constitution of
3 Arizona, that is attributable to each taxing jurisdiction within the
4 affected school district or districts. Based on those proportions, the
5 property tax oversight commission shall determine an amount that each
6 taxing jurisdiction within the affected school district or districts shall
7 transfer to the affected school district or districts during the fiscal
8 year in order to compensate the affected school district or districts for
9 its pro rata share of the reduction in additional state aid for education
10 funding required by this subsection. In determining the proportion of the
11 violation of article IX, section 18, Constitution of Arizona, that is
12 attributable to each taxing jurisdiction within the affected school
13 district or districts, the property tax oversight commission shall assume
14 a proportion of zero for any taxing jurisdiction that has a tax rate for
15 the fiscal year that is equal to or less than the tax rate of peer
16 jurisdictions, as determined by the property tax oversight commission.

17 L. For the purposes of this section:

18 1. "Owner" includes any purchaser under a contract of sale or under
19 a deed of trust.

20 2. "Residential property" includes owner-occupied real property and
21 improvements to the property and owner-occupied mobile homes that are ~~used~~
22 ~~as~~ the owner's primary residence and classified as class three property
23 pursuant to section 42-12003.

24 Sec. 2. Section 42-12003, Arizona Revised Statutes, is amended to
25 read:

26 42-12003. Class three property; definition

27 A. For ~~THE~~ purposes of taxation, class three is established
28 consisting of:

29 1. Real and personal property and improvements to the property that
30 are used ~~FOR RESIDENTIAL PURPOSES AND IS OCCUPIED BY THE OWNER~~ as the
31 owner's primary residence ~~AS DESCRIBED IN SECTION 42-12053~~, that are not
32 otherwise included in class one, two, four, six, seven or eight and that
33 are valued at full cash value.

34 2. Real and personal property that is ~~USED FOR RESIDENTIAL PURPOSES~~
35 ~~AND~~ occupied by a relative of the owner, as ~~provided by~~ ~~DESCRIBED IN~~
36 section 42-12053, ~~and used~~ as the relative's primary residence, that is
37 not otherwise included in class one, two, four, six, seven or eight and
38 that is valued at full cash value.

39 3. Real and personal property that is ~~owned and~~ ~~USED FOR~~
40 ~~RESIDENTIAL PURPOSES AND~~ occupied ~~BY THE OWNER~~ as the ~~OWNER'S~~ primary
41 residence ~~of the owner~~, ~~AS DESCRIBED IN SECTION 42-12053~~, who also uses
42 the property for lease or rent to lodgers.

1 B. For the purposes of this section, a homesite that is included in
2 class three may include:

3 1. Up to ten acres on a single parcel of real property on which the
4 residential improvement is located.

5 2. More than ten, but not more than forty, acres on a single parcel
6 of real property on which the residential improvement is located if it is
7 zoned exclusively for residential purposes or contains legal restrictions
8 or physical conditions that prevent the division of the parcel.

9 C. For the purposes of this section, "physical conditions" means
10 topography, mountains, washes, rivers, roads or any other configuration
11 that limits the residential usable land area.

12 Sec. 3. Section 42-12004, Arizona Revised Statutes, is amended to
13 read:

14 42-12004. Class four property

15 A. For THE purposes of taxation, class four is established
16 consisting of:

17 1. Real and personal property and improvements to the property that
18 are used for residential purposes, including residential property that is
19 owned in foreclosure by a financial institution, that is not otherwise
20 included in another classification and that is valued at full cash value.
21 The homesite that is included in class four may include:

22 (a) Up to ten acres on a single parcel of real property on which
23 the residential improvement is located.

24 (b) More than ten, but not more than forty, acres on a single
25 parcel of real property on which the residential improvement is located if
26 it is zoned exclusively for residential purposes or contains legal
27 restrictions or physical conditions that prevent the division of the
28 parcel. For the purposes of this subdivision, "physical conditions" means
29 topography, mountains, washes, rivers, roads or any other configuration
30 that limits the residential usable land area.

31 2. Real and personal property and improvements to the property that
32 are used FOR RESIDENTIAL PURPOSES AND solely ~~as~~ leased or rented ~~property~~
33 ~~for residential purposes~~, that are not included in class one, two, three,
34 six, seven or eight and that are valued at full cash value.

35 3. Child care facilities that are licensed under title 36, chapter
36 7.1 and that are valued at full cash value.

37 4. Real and personal property and improvements to property that are
38 used to operate nonprofit residential housing facilities that are
39 structured to house or care for persons with disabilities or who are AT
40 LEAST sixty-two years of age ~~or older~~ and that are valued at full cash
41 value.

42 5. Real and personal property and improvements that are used to
43 operate licensed residential care institutions or licensed nursing care
44 institutions that provide medical services, nursing services or ~~health~~
45 ~~related~~ HEALTH-RELATED services and that are structured to house or care

1 for persons with disabilities or who are AT LEAST sixty-two years of age
2 ~~or older~~ and that are valued at full cash value.

3 6. Real and personal property consisting of ~~no~~ NOT more than eight
4 rooms of residential property that are leased or rented to transient
5 lodgers, together with furnishing ~~no~~ NOT more than a breakfast meal, by
6 the owner who resides on the property and that is valued at full cash
7 value.

8 7. Real and personal property ~~consisting~~ THAT CONSISTS of
9 residential dwellings ~~that are~~ maintained for occupancy by agricultural
10 employees as a condition of employment or as a convenience to the
11 employer, that is not included in class three and that is valued at full
12 cash value. The land associated with these dwellings shall be valued as
13 agricultural land pursuant to chapter 13, article 3 of this title.

14 8. Real property and improvements to property constituting common
15 areas that are valued pursuant to chapter 13, article 9 of this title.

16 9. Real and personal property that is defined as timeshare property
17 by section 32-2197 and valued pursuant to chapter 13, article 10 of this
18 title, except for any property used for commercial, industrial or
19 transient occupancy purposes and included in class one to the extent of
20 that use.

21 10. Real and personal property and improvements that are used for
22 residential purposes and that are leased or rented to lodgers, except for:

23 (a) Property occupied by the owner of the property as the owner's
24 primary residence and included in class three.

25 (b) Property used for commercial purposes and included in class
26 one.

27 11. Low-income multifamily residential rental properties that are
28 valued pursuant to chapter 13, article 13 of this title.

29 B. Subsection A, paragraphs 4 and 5 of this section do not limit
30 eligibility for exemption from taxation under chapter 11, article 3 of
31 this title.

32 Sec. 4. Section 42-12052, Arizona Revised Statutes, is amended to
33 read:

34 42-12052. Review and verification of class three property;
35 civil penalty; appeals

36 A. Each county assessor shall review assessment information, on a
37 continuing basis, to ensure proper classification of residential
38 dwellings. The assessor may enter into intergovernmental agreements with
39 the department for an exchange of information to ensure a coordinated and
40 comprehensive review and identification of property that may be rented
41 while classified as class three pursuant to section 42-12003.

42 B. If the assessor has reason to believe that a parcel of property
43 that is classified as class three pursuant to section 42-12003 is not ~~used~~
44 ~~as~~ the owner's primary residence or as a qualifying family member
45 residence pursuant to section 42-12053, the assessor shall notify the

1 owner, in a form prescribed by the department as provided by subsection D
2 of this section, and request that the owner respond as to whether the
3 property meets the requirements of section 42-12003 or 42-12053, is a
4 secondary residence or is used as a rental property. If the owner fails
5 to respond to the assessor within thirty days after the notice is mailed,
6 the assessor shall mail the owner a final notice within thirty days
7 requesting that the owner provide information as to whether ~~or not~~ the
8 property meets the requirements of a primary residence, a secondary
9 residence or is used as a rental property. If the owner fails to respond
10 to the assessor within fifteen days after the final notice is mailed, the
11 assessor shall:

12 1. Reclassify the property as class four. In addition to other
13 appeal procedures provided by law, the owner of the property that is
14 reclassified as class four under this paragraph may appeal the
15 reclassification to the county board of supervisors within thirty days
16 after the notice of classification is mailed. If the owner proves to the
17 board's satisfaction that the property is occupied as the owner's primary
18 residence, the board shall order the property to be reclassified as class
19 three property pursuant to section 42-12003.

20 2. Notify the county treasurer, who shall assess a civil penalty
21 against the property equal to the amount of additional state aid paid
22 pursuant to section 15-972 with respect to the property in the preceding
23 tax year. The civil penalty shall not be assessed if the ownership of the
24 property has changed after notification. The owner of the property shall
25 pay a penalty under this paragraph to the county treasurer within thirty
26 days after the notice of the penalty is mailed. The owner may appeal the
27 penalty to the county board of supervisors within the time required for
28 payment. If the owner proves to the board's satisfaction that the
29 property is occupied by the owner, the board shall waive the penalty, and
30 the property shall be listed as class three pursuant to section 42-12003.
31 Until paid or waived, the penalty constitutes a lien against the
32 property. The county treasurer shall deposit all revenue received from
33 penalties assessed under this paragraph in the county general fund.

34 C. Beginning in 2013 and during each elective term of office
35 thereafter, the county assessor shall send notices under subsection B of
36 this section to each owner of property classified as class three pursuant
37 to section 42-12003 described by any of the following:

38 1. The owner has a mailing address outside the county in which the
39 property is located.

40 2. The owner has a mailing address, other than a post office box,
41 that is different than the situs address of the property.

42 3. The owner has the same mailing address listed for more than one
43 parcel of class three property in this state.

44 4. The owner appears to be a business entity.

1 D. The department shall:

2 1. Prescribe all forms used to notify property owners under this
3 section. The forms shall contain information as to criteria for the
4 reclassification of property and the civil penalties that may result if
5 the owner fails to respond to the notice.

6 2. Monitor and review the procedures and practices used by
7 assessors and treasurers to accomplish the verification of class three
8 property and the assessment and collection of penalties prescribed by this
9 section and propose suggested improvements to establish uniform processes
10 and performance among the counties.

11 E. The department may inspect the records of county assessors and
12 county treasurers to determine compliance with the requirements of this
13 section and the accuracy of the classification of owner-occupied
14 residential property and rental property.

15 Sec. 5. Section 42-12054, Arizona Revised Statutes, is amended to
16 read:

17 42-12054. Change in classification of owner-occupied
18 residence

19 A. If a person purchases or converts property that is listed as
20 class one, ~~PURSUANT TO SECTION 42-12001~~, paragraph 12 or 13, class two or
21 class four pursuant to article 1 of this chapter and occupies the property
22 as the person's primary residence, the person may have the classification
23 reviewed for change to class three from the date of conversion and
24 occupancy as a primary residence and may appeal from the decision
25 resulting from the review in the same manner as provided by law for review
26 of a valuation for ad valorem property taxes and appeal from that review.

27 B. If a person purchases or converts property that is listed as
28 class one, ~~PURSUANT TO SECTION 42-12001~~, paragraph 12 or 13, class two or
29 class four pursuant to article 1 of this chapter and the property is
30 occupied by a member of the owner's immediate family as described in
31 section 42-12053, the person may have the classification reviewed for
32 change to class three from the date of occupancy and may appeal the
33 decision resulting from the review in the same manner as provided by law
34 for review of a valuation for ad valorem property taxes and appeal from
35 that review.

36 C. If a person makes such a conversion or occupancy or appeals the
37 classification after the county assessor has closed the rolls, the person
38 may petition the county board of supervisors to change the classification
39 and reduce the assessed valuation from the date of conversion or
40 occupancy.

41 D. The board of supervisors shall entertain the petition in the
42 same manner as a board of equalization hears a request for reduction in
43 valuation.

1 E. The petitioner may appeal the board of supervisors' decision in
2 the same manner as provided in section 42-16111, except that the
3 petitioner shall file the notice of appeal within fifteen days after the
4 board's finding.

5 F. If the board of supervisors finds that the property is in fact
6 ~~being used for~~ the owner's primary residence and should be listed as class
7 three property, ~~it~~ THE BOARD shall change the classification on the roll
8 and fix the assessed valuation from the date of occupancy. The amount of
9 taxes that is assessed against the property shall be computed by applying
10 the current tax rate to the original assessed valuation prorated for the
11 portion of the tax year before the property was occupied plus the current
12 tax rate applied to the reassessed value of the property prorated for the
13 balance of the year.

14 G. The board of supervisors shall notify the department, assessor
15 and county treasurer of the change in classification, the change in
16 assessed valuation and the amount of tax assessed. The department and the
17 assessor may appeal any such decision in the same manner as provided in
18 section 42-16111. The assessor and treasurer shall note the change on
19 their records, and the treasurer may issue a future tax credit, endorsed
20 by the board, to the person whose property is liable for the tax. The tax
21 credit shall be used on the next or several succeeding property tax
22 assessments that the person may owe thereafter.

23 Sec. 6. Section 42-13302, Arizona Revised Statutes, is amended to
24 read:

25 42-13302. Determining limited value in cases of
26 modifications, omissions and changes

27 A. In the following circumstances the limited property value shall
28 be established at a level or percentage of full cash value that is
29 comparable to that of other properties of the same or a similar use or
30 classification:

31 1. Property that was erroneously totally or partially omitted from
32 the property tax rolls in the preceding tax year, except as a result of
33 this section.

34 2. Property for which a change in PHYSICAL, OBJECTIVELY VERIFIABLE
35 use has occurred ON THE PROPERTY since the preceding tax year. FOR THE
36 PURPOSES OF THIS PARAGRAPH AND SECTION 42-16002, A CHANGE IN THE OCCUPANT
37 OR CLASSIFICATION OF A SINGLE-FAMILY RESIDENCE IS NOT A CHANGE IN USE, IN
38 AND OF ITSELF.

39 3. Property that has been modified by construction, destruction or
40 demolition since the preceding valuation year such that the total value of
41 the modification is equal to or greater than fifteen percent of the full
42 cash value.

43 4. Property that has been split, subdivided or consolidated from
44 January 1 through September 30 of the valuation year, except for cases
45 that result from an action initiated by a governmental entity.

1 B. In the case of property that is split, subdivided or
2 consolidated after September 30 through December 31 of the valuation year,
3 except for cases that result from an action initiated by a governmental
4 entity, the total limited property value of the new parcel or parcels
5 ~~shall be~~ IS the same as the total limited property value of the original
6 parcel or parcels. For the following valuation year, the limited property
7 value shall be established at a level or percentage of full cash value
8 that is comparable to that of other properties of the same or a similar
9 use or classification. The new parcel or parcels shall retain the same
10 value-adding characteristics that applied to the original parcel before
11 being split or consolidated, except as provided in subsection A,
12 paragraph 3 of this section.

13 C. In the case of property that was split, subdivided or
14 consolidated from January 1 through September 30 of the valuation year as
15 a result of an action initiated by a governmental entity, the limited
16 value is the lower of either:

17 1. The level or percentage of full cash value that is comparable to
18 that of other properties of the same or similar use or classification.

19 2. The total limited value for the original parcel or parcels as
20 determined under section 42-13301, and in the following valuation year,
21 the limited property value shall be established pursuant to section
22 42-13301.

23 D. In the case of property that was split, subdivided or
24 consolidated after September 30 through December 31 of the valuation year
25 as a result of an action initiated by a governmental entity, the total
26 limited value for the resulting parcel or parcels is the same as the total
27 limited value for the original parcel or parcels as determined under
28 section 42-13301, and in the following valuation year, the limited
29 property value shall be established as the lower of either:

30 1. The level or percentage of full cash value that is comparable to
31 that of other properties of the same or similar use or classification.

32 2. The limited property value established pursuant to section
33 42-13301.

34 Sec. 7. Section 42-16002, Arizona Revised Statutes, is amended to
35 read:

36 42-16002. Changes and corrections in tax roll to reflect
37 determinations on review or appeal

38 A. The county assessor or county treasurer, whichever is
39 appropriate, shall make the necessary changes in the tax roll and records
40 to reflect the determinations that change valuations or classifications of
41 property that result from reviews, administrative or judicial appeals or
42 correction of errors and omissions under this title.

43 B. If a review or administrative appeal pursuant to article 2, 3 or
44 4 of this chapter or a judicial appeal pursuant to article 5 of this
45 chapter results in a reduction of the valuation or a change in the

1 classification of property, in the next year the valuation or
2 classification of property shall be the valuation or classification that
3 was determined by the review or appeal unless either:

4 1. There is new construction, a structural change or a change of
5 use on the property AS PRESCRIBED BY SECTION 42-13302, SUBSECTION A,
6 PARAGRAPH 2.

7 2. Chapters 11 through 19 of this title require a specific annual
8 formula for the valuation.

9 C. This section does not limit the right of a property owner to
10 appeal the valuation or classification of the property.

11 Sec. 8. Section 42-19157, Arizona Revised Statutes, is amended to
12 read:

13 42-19157. Collection of delinquent taxes

14 A. Except as otherwise prescribed by this article, if a person who
15 is liable for paying tax under this article evades or is delinquent in
16 paying the tax, the tax shall be collected in the manner and by the
17 officers prescribed by this chapter for collecting delinquent taxes on
18 personal property.

19 B. Notwithstanding any other law, for a mobile home for which an
20 affidavit of affixture has not been recorded pursuant to section 42-15203,
21 that is not placed on the real property roll and that is ~~used as~~ the
22 owner's primary residence, the delinquent tax may be collected pursuant to
23 subsection A of this section only after both of the following occur:

24 1. The tax has been delinquent for a period of one year.

25 2. The person liable for paying the tax has not redeemed the
26 property within six months after the end of the one-year period prescribed
27 in paragraph 1 of this subsection.

28 C. For delinquent tax report purposes, the county treasurer and the
29 officers prescribed by this chapter shall use the method and procedures of
30 identifying mobile homes as prescribed by the department of
31 transportation.