

REFERENCE TITLE: primary residence; property tax; exemption

State of Arizona
House of Representatives
Fifty-sixth Legislature
First Regular Session
2023

HB 2315

Introduced by
Representatives Jones: Diaz, McGarr, Senator Wadsack

AN ACT

AMENDING TITLE 42, CHAPTER 11, ARTICLE 3, ARIZONA REVISED STATUTES, BY
ADDING SECTION 42-11134; AMENDING SECTIONS 42-11152 AND 42-11153, ARIZONA
REVISED STATUTES; RELATING TO PROPERTY TAX EXEMPTIONS.

(TEXT OF BILL BEGINS ON NEXT PAGE)

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

2 Section 1. Title 42, chapter 11, article 3, Arizona Revised
3 Statutes, is amended by adding section 42-11134, to read:

4 42-11134. Exemption for primary residences; affidavit

5 A. THE PRIMARY RESIDENCE OF A RESIDENT OF THIS STATE THAT IS NOT
6 SUBJECT TO A MORTGAGE, DEED OF TRUST OR OTHER SIMILAR ENCUMBRANCE IS
7 EXEMPT FROM TAXATION.

8 B. THE OWNER OF THE PROPERTY SHALL INITIALLY ESTABLISH
9 QUALIFICATION FOR EXEMPTION UNDER THIS SECTION BY FILING AN AFFIDAVIT WITH
10 THE COUNTY ASSESSOR UNDER SECTION 42-11152. THEREAFTER, THE OWNER IS NOT
11 REQUIRED TO FILE AN AFFIDAVIT UNDER SECTION 42-11152 UNLESS:

12 1. THE PROPERTY IS NO LONGER, OR WILL NOT BE, USED AS THE OWNER'S
13 PRIMARY RESIDENCE.

14 2. ANY INTEREST IN THE TITLE TO THE PROPERTY IS CONVEYED TO A NEW
15 OWNER.

16 Sec. 2. Section 42-11152, Arizona Revised Statutes, is amended to
17 read:

18 42-11152. Affidavit; electronic submission; acknowledgment of
19 receipt; false statements

20 A. Except as provided in sections 42-11104, 42-11109, 42-11110,
21 42-11111, ~~and~~ 42-11131 AND 42-11134 and except for property described in
22 sections 42-11125, 42-11127, 42-11132, 42-11132.01 and 42-11132.02, a
23 person who claims exemption from taxation under article IX, section 2,
24 Constitution of Arizona, shall:

25 1. When initially claiming the exemption and claiming the exemption
26 in subsequent years, file an affidavit with the county assessor, signed
27 under penalty of perjury, as to the person's eligibility.

28 2. Fully answer all questions on the eligibility form or otherwise
29 required by the assessor for that purpose.

30 B. At the assessor's discretion, the assessor may require
31 additional proof of the facts stated by the person before allowing an
32 exemption.

33 C. The county assessor may accept affidavits required by this
34 section electronically. If the county assessor accepts electronic
35 affidavits, the county assessor shall provide an electronic
36 ~~acknowledgement~~ ACKNOWLEDGMENT of receipt to the person who submitted the
37 affidavit.

38 D. A false statement that is made in the affidavit is perjury.

39 Sec. 3. Section 42-11153, Arizona Revised Statutes, is amended to
40 read:

41 42-11153. Deadline for filing affidavit

42 A. Except as provided in section 42-11104, subsection E, section
43 42-11109, subsection B, section 42-11110, subsection B, section 42-11111,
44 subsection H, section 42-11131, subsection C and section 42-11132,
45 subsection C, section 42-11132.01, subsection C, ~~and~~ section 42-11132.02,

1 subsection C AND SECTION 42-11134, SUBSECTION B, a failure by a taxpayer
2 who is entitled to an exemption to make an affidavit or furnish evidence
3 required by this article between the first Monday in January and March 1
4 of each year constitutes a waiver of the exemption.

5 B. If a widow or widower or A person with a disability whose
6 property is exempt from tax under section 42-11111, or an organization
7 that is exempt from federal income tax under section 501(c) of the
8 internal revenue code and is exempt from property tax under article 3 of
9 this chapter, submits a petition after the deadlines prescribed by
10 subsection A of this section, the person or organization may have the
11 waiver redeemed by the county board of supervisors at any regular meeting,
12 except that taxes that were due and payable before the petition was
13 submitted may not be refunded or abated.

14 Sec. 4. Conditional enactment

15 This act does not become effective unless the Constitution of
16 Arizona is amended by a vote of the people at the next general election by
17 passage of House Concurrent Resolution _____, fifty-sixth legislature,
18 first regular session, relating to property tax exemptions.