

REFERENCE TITLE: property taxes; elderly assistance fund

State of Arizona
House of Representatives
Fifty-sixth Legislature
Second Regular Session
2024

HB 2524

Introduced by
Representative Sun

AN ACT

AMENDING SECTION 11-495, ARIZONA REVISED STATUTES; AMENDING TITLE 41, CHAPTER 1, ARTICLE 4, ARIZONA REVISED STATUTES, BY ADDING SECTION 41-181; REPEALING TITLE 42, CHAPTER 17, ARTICLE 8, ARIZONA REVISED STATUTES; RELATING TO THE ELDERLY ASSISTANCE FUND.

(TEXT OF BILL BEGINS ON NEXT PAGE)

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

2 Section 1. Section 11-495, Arizona Revised Statutes, is amended to
3 read:

4 11-495. Taxpayers' information fund

5 A. A taxpayers' information fund is established in each county
6 treasury consisting of monies collected from the public records copy
7 surcharge imposed pursuant to section 11-496, the tax lien processing fee
8 imposed pursuant to section 42-18116, subsection C, ~~fifteen dollars~~ \$15 of
9 each judgment deed fee collected pursuant to section 42-18205, subsection
10 A, ~~interest earned from the elderly assistance fund pursuant to section~~
11 ~~42-17401~~, the community facilities district special assessment fee imposed
12 pursuant to section 48-721 and the fees authorized for collecting
13 municipal fire and emergency services fees in certain areas of the county
14 as prescribed in section 9-500.23.

15 B. The county treasurer shall administer the fund and spend monies
16 in the fund only to defray the cost of converting or upgrading an
17 automated public information system as follows:

- 18 1. Purchasing computer hardware and software.
- 19 2. Training employees to operate the system.
- 20 3. Maintaining the system, including purchasing equipment
21 maintenance agreements.
- 22 4. Updating the system hardware and software.
- 23 5. In counties with a population of more than two million persons,
24 notifying property owners of the tax and ownership status of a taxpayer's
25 parcel prior to the taxpayer's parcel being sold at a deed sale and the
26 tax and ownership status of any parcels being sold at a deed sale that are
27 adjacent to a taxpayer's parcel, prior to the deed sale.

28 C. The county treasurer shall annually submit to the board of
29 supervisors the amount of anticipated revenues under this section. If the
30 projected revenues are considered to be insufficient to establish and
31 maintain the fund at an adequate level, the monies may accumulate until
32 sufficient monies are available in the fund.

33 Sec. 2. Title 41, chapter 1, article 4, Arizona Revised Statutes,
34 is amended by adding section 41-181, to read:

35 41-181. Elderly assistance fund; primary school district tax
36 reduction; qualified individuals; exemption;
37 definition

38 A. THE ELDERLY ASSISTANCE FUND IS ESTABLISHED CONSISTING OF
39 LEGISLATIVE APPROPRIATIONS FOR THE PURPOSE OF REDUCING A QUALIFIED
40 INDIVIDUAL'S PRIMARY SCHOOL DISTRICT TAXES. MONIES IN THE FUND ARE
41 CONTINUOUSLY APPROPRIATED.

42 B. THE STATE TREASURER SHALL ADMINISTER THE FUND AND SHALL INVEST
43 AND DIVEST MONIES IN THE FUND AS PROVIDED BY SECTION 35-313. MONIES
44 EARNED FROM INVESTMENT SHALL BE CREDITED TO THE FUND.

1 C. THE STATE TREASURER SHALL DISTRIBUTE THE MONIES IN THE ELDERLY
2 ASSISTANCE FUND TO EACH COUNTY TREASURER TO REDUCE THE PRIMARY SCHOOL
3 DISTRICT TAXES OF QUALIFIED INDIVIDUALS IN THAT COUNTY.

4 D. ON OR BEFORE JUNE 30 OF EACH YEAR, EACH COUNTY TREASURER SHALL
5 DETERMINE THE TOTAL NUMBER OF QUALIFIED INDIVIDUALS WHO LIVE IN THE COUNTY
6 AND REPORT THAT NUMBER TO THE STATE TREASURER. IF A COUNTY TREASURER
7 FAILS TO PROVIDE THIS INFORMATION TO THE STATE TREASURER BY THE DATE
8 PRESCRIBED IN THIS SUBSECTION, THE STATE TREASURER SHALL NOT DISTRIBUTE
9 THE MONIES TO THAT COUNTY THAT WOULD OTHERWISE BE DISTRIBUTED FROM THE
10 ELDERLY ASSISTANCE FUND FOR THE FOLLOWING FISCAL YEAR.

11 E. EACH YEAR, THE STATE TREASURER SHALL DETERMINE THE FOLLOWING:

12 1. THE TOTAL AMOUNT OF MONIES IN THE ELDERLY ASSISTANCE FUND.

13 2. THE TOTAL NUMBER OF QUALIFIED INDIVIDUALS STATEWIDE AS REPORTED
14 BY EACH COUNTY TREASURER PURSUANT TO SUBSECTION D OF THIS SECTION.

15 3. THE TOTAL AMOUNT OF MONIES TO DISTRIBUTE TO EACH COUNTY
16 TREASURER TO PROPORTIONATELY REDUCE THE PRIMARY SCHOOL DISTRICT TAXES
17 PURSUANT TO SUBSECTION C OF THIS SECTION.

18 F. EACH COUNTY TREASURER SHALL USE THE MONIES DISTRIBUTED BY THE
19 STATE TREASURER PURSUANT TO SUBSECTION C OF THIS SECTION TO
20 PROPORTIONATELY REDUCE THE PRIMARY SCHOOL DISTRICT TAXES THAT ARE LEVIED
21 AGAINST THE PROPERTY OF ALL QUALIFIED INDIVIDUALS IN THAT COUNTY FOR THE
22 FOLLOWING TAX YEAR.

23 G. MONIES IN THE ELDERLY ASSISTANCE FUND ARE EXEMPT FROM THE
24 PROVISIONS OF SECTION 35-190 RELATING TO LAPSING OF APPROPRIATIONS.

25 H. FOR THE PURPOSES OF THIS SECTION, "QUALIFIED INDIVIDUAL" MEANS
26 AN INDIVIDUAL WHO LIVES IN AN ORGANIZED SCHOOL DISTRICT AND WHO IS
27 APPROVED FOR THE PROPERTY VALUATION PROTECTION OPTION PURSUANT TO ARTICLE
28 IX, SECTION 18, SUBSECTION (7), CONSTITUTION OF ARIZONA.

29 Sec. 3. Repeal

30 Title 42, chapter 17, article 8, Arizona Revised Statutes, is
31 repealed.

32 Sec. 4. Effective date

33 This act is effective from and after December 31, 2024.