

ANNUAL CALENDARS OF LEGAL EVENTS AND ASSESSMENTS



2012 Edition

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Preface

This document's first three Sections contain the three Property Tax Calendars of Legal Events and Assessments as they were affected by the recent 2011 legislative session (the Fiftieth Legislature's First Regular Session and Second Special Session). Also included (in Section Four) is a listing of those statutory provisions which have no established calendar dates.

Statutory, constitutional or Arizona Administrative Code authority references have been provided, as appropriate, for the events listed in each Section. These events are subject to change by legislation that may be enacted in the 2012 or any future year's legislative sessions. The acting or affected entity in each citation of each Section has been capitalized for emphasis. References to certain significant events which happen on specified dates (e.g., the attachment of the real and personal property tax liens) have also been emphasized with capitalization. The calendar "date adjustment" policy, which was utilized in several prior editions, has been terminated. Only the calendar dates that are cited in statutory provisions are now being provided.

The Locally Assessed (valued by the local County Assessors) Real Property and Personal Property Calendars, the Centrally Assessed Property (valued by the Arizona Department of Revenue) Calendar, and the listing of those statutory provisions which have no established calendar dates, are each shown separately.

The complete text of the statutes, Session Laws and constitutional provisions which are referenced in the various citations throughout this document can be accessed through the Arizona Legislature's website (ALIS) at www.azleg.gov under the "General Information > State Statutes" and "General Information > State Constitution" links. The complete text of the Administrative Rules which are referenced in certain citations can be accessed through the Secretary of State's website at www.azsos.gov under the "Publications" and then the "Administrative Code / Register" links.

This document can also be accessed through the Department of Revenue's website at www.azdor.gov. On the left side of the Department's home page, choose the Property Tax link. This 2012 Legal Calendars document is on the list of publications available under "Property Tax Assessment Guidelines and Manuals."

This document was revised in July 2011, and is effective for Calendar Year 2012.

CONTENTS

	Page
A.R.S. § 42-11001. Definitions	Pages 4 and 5
Reference Notes.	Page 6
Abbreviations.	Page 6
 Section One	
The 2012 Locally Assessed Real Property Assessment Calendar Dates.	Pages 7 through 23
 Section Two	
The 2012 Locally Assessed Personal Property Assessment Calendar Dates.	Pages 24 through 26
 Section Three	
The 2012 Centrally Assessed Property Assessment Calendar Dates.	Pages 27 through 31
 Section Four	
Statutory Requirements with No Established Calendar Dates (applies to both Locally and Centrally Assessed property).	Pages 32 and 33

Definitions

The following definitions, as they are specified in A.R.S. Title 42 (Taxation), Chapter 11 (Property Tax), Article 1 (General Provisions), are applicable to the citations in the Property Tax Assessment Calendars in this document.

A.R.S. § 42-11001. Definitions

In chapters 11 through 19 of this title, unless the context otherwise requires:

1. "Assessed valuation" means the value derived by applying the applicable percentage prescribed by chapter 15, article 1 of this title to the full cash value or limited property value of the property, as applicable.
2. "Board" or "state board" means the state board of equalization.
3. "County board" means the county board of supervisors sitting as the county board of equalization.
4. "Current usage" means the use to which property is put at the time of valuation by the assessor or the department.
5. "Due date" means the next business day if a due date of any report, claim, return, statement, payment, deposit, petition, notice or other document or filing falls on a Saturday, Sunday or a legal holiday.
6. "Full cash value" for property tax purposes means the value determined as prescribed by statute. If no statutory method is prescribed, full cash value is synonymous with market value which means the estimate of value that is derived annually by using standard appraisal methods and techniques. Full cash value is the basis for assessing, fixing, determining and levying secondary property taxes. Full cash value shall not be greater than market value regardless of the method prescribed to determine value for property tax purposes.
7. "Limited property value" means the value determined pursuant to section 42-13301. Limited property value is the basis for:
 - (a) Computing levy limitations for counties, cities, towns and community college districts.
 - (b) Assessing, fixing, determining and levying primary property taxes.
8. "Net assessed value" means the assessed value minus any exempt property.
9. "Person" means a natural person, individual, proprietor, proprietorship, company, corporation, organization, association, joint venture, partner, partnership, trust, estate, limited liability company, the federal or state government, a political subdivision of a state or any other legal entity or combination of entities that owns, controls or has possession of real or personal property.
10. "Personal property" includes property of every kind, both tangible and intangible, not included in the term real estate.

11. "Primary property taxes" means all ad valorem taxes except for secondary property taxes.
12. "Producing mine" or "mining claim" means a mine or mining claim from which coal or any other mineral or mineral substance, except for clay, sand, gravel, building stone or a mineral or mineral substance that is normally processed into artificial stone, has been extracted for commercial purposes at any time during a period of one year before the first Monday in January of the valuation year.
13. "Real estate" includes the ownership of, claim to, possession of or right of possession to lands or patented mines.
14. "Roll" means the assessment and tax roll.
15. "Secondary property taxes" means:
 - (a) Ad valorem taxes or special property assessments that are used to pay the principal of and the interest and redemption charges on bonded indebtedness or other lawful long-term obligations that are issued or incurred for a specific capital purpose by a municipality, county or taxing district.
 - (b) Ad valorem taxes or assessments levied by or for special taxing districts and assessment districts other than school districts and community college districts.
 - (c) Amounts levied pursuant to an election to exceed a budget, expenditure or tax limitation.
16. "Tax year" for all property means the calendar year in which the taxes are levied.
17. "Valuation" means the full cash value or limited property value, whichever applies, found for use on the roll.
18. "Valuation date", for the purposes of real property and property valued by the department, means January 1 of the year preceding the year in which taxes are levied.
19. "Valuation year" means:
 - (a) For real property and property valued by the department the calendar year preceding the year in which the taxes are levied.
 - (b) For personal property the calendar year in which the taxes are levied.

Reference Notes

In this document:

- All references to the “DEPARTMENT” indicate the Department of Revenue, unless another department is specified.
- All references to the “DIRECTOR” indicate the Director of the Department of Revenue, unless another department is specified.
- The term “TAXPAYER” refers to the person that owns, controls or has possession of real or personal property and who is liable for the payment of property taxes assessed against that property.
- The term “PETITIONER” refers to the person that owns, controls or has possession of real or personal property, or that person’s authorized agent, who files an administrative valuation or legal classification appeal or an Error Correction appeal with a County Assessor, a County or the State Board of Equalization, or who files an appeal directly with the Court.
- All references to “COURT” or “the Court” indicate the Arizona Tax Court, unless the context otherwise requires or another court has been specified.

Abbreviations

In this document:

DOR = The Arizona Department of Revenue.

PTD = The Property Tax Division (of DOR).

CVP = The Centrally Valued Property section of the PTD (technically, Centrally Assessed).

IRS = The federal Internal Revenue Service.

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A.R.S. = The Arizona Revised Statutes.

I.R.C. = The Internal Revenue Code (of the Internal Revenue Service).

A.A.C. = The Arizona Administrative Code (the Secretary of State’s official compilation of Arizona’s state agency rules).

H.C.R. = A House [of Representatives] Concurrent Resolution.

a.k.a. = “also known as.” Used to indicate an abbreviated name, or a more common name, for some more lengthy or detailed reference or title (e.g., reference the Laws 2000 H.C.R. 2028, titled “Property taxation valuation limitation; seniors”, a.k.a. the “Valuation Protection Option” program, a.k.a. the “Senior Freeze”).

2012 ASSESSMENT CALENDAR

Section One

LOCALLY ASSESSED (valued by the local County Assessor) REAL PROPERTY TAX ROLL ASSESSMENT CALENDAR DATES

JANUARY 2012

- January 1 The property TAX LIEN attaches on the first day of January of the current Tax Year **(2012)**. A.R.S. § 42-17153(C)(1).
- January 1 The VALUATION DATE for the current Valuation Year **(2012)**.
A.R.S. §§ 42-11001(18) and 42-13051(B)(2).
Note: For Locally Assessed real property, the values that are determined in the current "Valuation Year" **(2012)** are used for the following "Tax Year" **(2013)**.
- January 5 The COUNTY ASSESSOR and the COUNTY TREASURER shall remove the restrictions on all records that are redacted pursuant to this section by January 5 in the year after the court order expires.
A.R.S. § 11-484(J).
- January 2
through
February 29 Between the first Monday in January and March 1 of the current Tax Year **(2012)**, a TAXPAYER who has not previously filed evidence of their tax exempt status that is entitled to a property tax exemption must submit an affidavit or furnish any evidence required by the County Assessor. Failure on the part of a TAXPAYER to file the required affidavit or to furnish required evidence constitutes a waiver of the exemption.
A.R.S. §§ 42-11152(A) and 42-11153(A).
- January 15 Equalization orders (which are issued for the purpose of correcting inequities between or within counties, or inequities between or within property classifications) are to be issued by the DEPARTMENT to the County Assessor no later than January 15 and shall be for the current Valuation Year **(2012)**. At the same time that the County Assessor of a county is notified of an equalization order, the Governor, the President of the Senate and the Speaker of the House of Representatives must be notified by certified mail. The County Assessor or any taxpayer who may be affected by the order may appeal the order to the State Board of Equalization on or before February 15 of the current Valuation Year. DOR shall also report to the Property Tax Oversight Commission "... on the accuracy of valuations reported in prior years."
A.R.S. §§ 42-13251 through 42-13257, inclusive.

- January 15 On or before January 15 of the current Tax Year **(2012)**, the COUNTY ASSESSOR shall provide in electronic format to the Superintendent of Public Instruction the actual assessed valuation used for determining the primary and secondary property tax rates for each school district in the county. A.R.S. § 15-994(B).
- January 20 On or before January 20 of each year, the CLERK of the BOARD OF SUPERVISORS shall make an abstract of the tax roll for the current Tax Year **(2012)** containing the valuations by each taxing jurisdiction of all property in the county. A.R.S. § 42-15155(A).
- January 31 On or before January 31, the COUNTY ASSESSOR shall mail a notice to each taxpayer who claimed a deferral of taxes for the preceding Tax Year **(2011)** stating that the taxpayer must file another claim no later than April 1, in order to receive a deferral of taxes for the new Tax Year **(2012)**.
A.R.S. §§ 42-17305(A) and 42-17310(A).

FEBRUARY 2012

- February 1 The tax lien sale of real property for delinquent taxes shall be held through February 29 on the day designated in the list and notice by the COUNTY TREASURER. A.R.S. § 42-18112(A) and (B).
- February 10 On or before February 10 of the current Tax Year **(2012)**, the COUNTY ASSESSOR shall transmit and certify to the Property Tax Oversight Commission, and to the governing body of each county, city, town and community college district within the county, the total net primary assessed values that are required to compute the levy limit prescribed by A.R.S. § 42-17051.
A.R.S. §§ 42-17052(A), 42-17107(A) and 15-1461.01(A).
- February 10 On or before February 10 of the current Tax Year **(2012)**, the COUNTY ASSESSOR shall transmit to the County School Superintendent the limited property value of each school district in the county to assist in computing Equalization Assistance for Education as provided in A.R.S. § 15-991.
A.R.S. § 42-17052(B).

- February 10 On or before February 10 of the current Tax Year **(2012)**, the COUNTY ASSESSOR shall transmit to the Joint Legislative Budget Committee and to the Governor's Office of Strategic Planning and Budgeting the values required to compute the Truth in Taxation rates prescribed by A.R.S. § 41-1276. A.R.S. § 42-17052(C).
- When the Assessor transmits valuations under A.R.S. § 42-17052, the COUNTY ASSESSOR shall also transmit to each city, town and community college district that imposes a primary property tax and to the Property Tax Oversight Commission a final levy limit worksheet. A.R.S. § 42-17054(A).
- February 15 The GOVERNING BODY of each county, city, town and community college district within the county shall make available for public inspection the levy limit values on or before February 15 of the current Tax Year **(2012)**. A.R.S. § 42-17055(A).
- February 15 A COUNTY ASSESSOR who receives an equalization order may appeal that order to the State Board of Equalization pursuant to A.R.S. § 42-16159 on or before February 15 of the current Valuation Year **(2012)**. A.R.S. § 42-13255.
- February 15 On or before February 15 of each year, the COUNTY TREASURER shall (1) submit a report of all returns and payments received for the preceding calendar year **(2011)** to the Department and (2) shall submit a report to each "government lessor" of all returns and payments received for the preceding calendar year **(2011)** with respect to leases of government property improvements owned by each government lessor. A.R.S. § 42-6204(F)(1) and (2).
- February 29 Except for properties affected by an equalization order, every person who is the owner of record or who is the purchaser under a deed of trust or an agreement of sale of property which by law is valued by the County Assessor for placement on the rolls **(for Tax Year 2013)** shall, on any date before March 1 of the current Valuation Year **(2012)**, be notified at their last known mailing address, in writing, by the COUNTY ASSESSOR, as to the full cash value of their property and its limited property value, if applicable, to be used for assessment purposes **(for Tax Year 2013)**. A.R.S. § 42-15101(A).
- The DIRECTOR may extend the final date for mailing Notices of Value beyond March 1 for a period of not more than thirty days for delays caused by an act of God, flood or fire. A.R.S. § 42-15101(D).

February 29 The COUNTY ASSESSOR shall notify the owner of a property whether the County Assessor has approved or disapproved the agricultural classification of their property on or before the date on which the County Assessor next mails to that owner the Notice of Value for their property. Any owner not granted agricultural classification by the County Assessor may appeal that decision. A.R.S. § 42-12155.

February 29 Failure on the part of a TAXPAYER who has not previously filed evidence of their tax exempt status that is entitled to a property tax exemption to have submitted an affidavit or to have furnished any evidence required by the County Assessor between the first Monday in January and March 1 of the current Tax Year (2012) constitutes a waiver of the exemption. A.R.S. §§ 42-11152(A) and 42-11153(A).

- If a widow, widower or disabled person, or an organization that is recognized as being exempt from federal income tax by the IRS under § 501(c)(3) of the I.R.C., submits a petition after the deadline, that person or organization may "... have the waiver redeemed" by the County Board of Supervisors at any regular meeting, except that no taxes due and payable before the petition was submitted may be refunded or abated. A.R.S. § 42-11153(B).

MARCH 2012

March 1 The second one-half of TAXES on real property for the prior Tax Year (2011) is due and payable the first day of March. A.R.S. § 42-18052(A).

March 1 On March 1, PROPERTY OWNERS may inquire of, and be advised by, the County Assessor as to the valuation placed on the roll (for Tax Year 2013) for their property. A.R.S. § 42-15101(E).

March 1 The COUNTY ASSESSOR shall send a notice of reapplication to a resident who has previously qualified for the Property Valuation Protection Option program (a.k.a. the "Senior "Freeze"), six months before the date of the three-year reapplication requirement (which is September 1).

AZ Constitution, Article IX, Section 18(7), (8) and (9), as added by Laws 2000, H.C.R. 2028 ("Proposition 104") and as it was amended by Laws 2002, H.C.R. 2038 ("Proposition 102").

March 1 At the request of a County Assessor who receives an equalization order issued by the Department, the STATE BOARD OF EQUALIZATION shall hold a hearing and issue its decision within fifteen days after receipt of an appeal pursuant to A.R.S. § 42-13255. A.R.S. § 42-16159(A).

March 30 The COUNTY ASSESSOR'S final date for mailing property valuation notices in situations where the Director has authorized an extension of the mailing date beyond March 1. A.R.S. § 42-15101(D).

March 31 After January 1, but before April 1 of the current Tax Year **(2012)**, a TAXPAYER may file a claim with the County Assessor for residential property tax deferral for that Tax Year. A.R.S. § 42-17305(A).

APRIL 2012

April 1 Any SPECIAL TAXING DISTRICT that is subject to voluntary contributions and which elects to make the contribution shall, on or before the first day of April of each year, notify the County Assessor of the county in which the district's properties are located of its election to make that contribution.
A.R.S. §§ 48-241(3) and 48-242(B).

April 1 On or before the first day of April, the STATE RETIREMENT PLANS shall notify the County Assessor of the county in which their property is located if a government property lease excise tax (GPLET) will be paid or if a voluntary contribution will be made.
A.R.S. § 42-11102(C).

April 29 On receipt of a Notice of Value **(for Valuation Year 2012 / Tax Year 2013)**, any PROPERTY OWNER who is dissatisfied with the valuation or legal classification of their real property may file a Petition for Review form with the County Assessor. The petition shall be filed within sixty days after the date the County Assessor mailed the Notice of Value. If the County Assessor mailed the Notice of Value on February 29, the last date for the PROPERTY OWNER to file the petition form is April 29. A.R.S. §§ 42-15104 and 42-16051(D).

April 29 Before April 30, the DEPARTMENT shall transmit an abstract containing the current Valuation Year **(2012)** values, by county and taxing district, of all property subject to property taxation in the state to the County or State Board of Equalization, as appropriate, and to each County Board of Supervisors. A.R.S. § 42-15156(B).

April 30 The DEPARTMENT or a COUNTY ASSESSOR who is dissatisfied with the determination by the State Board of Equalization of an appeal of an equalization order under A.R.S. § 42-16159 may appeal to the Tax Court within sixty days after the decision of the State Board. A.R.S. § 42-16203(C).

MAY 2012

- May 1 Any SPECIAL TAXING DISTRICT that is subject to voluntary contributions, and which elects to make a contribution, shall submit to the County Assessor of each county in which its electrical district facilities are located, on or before May 1 of every year, the factors necessary to compute each county's proportion of the total contribution. A.R.S. §§ 48-241(3) and 48-242(C)(4).
- May 1 The second one-half of TAXES on all real property for the prior Tax Year (**2011**) is delinquent after 5:00 p.m. on the first day of May. If May 1 is a Saturday, Sunday or other legal holiday, the time of delinquency is 5:00 p.m. the next business day.
A.R.S. § 42-18052(B) and (D).
- May 7 Not later than the first Monday of May, the STATE RETIREMENT PLANS shall pay the second one-half of the prior Tax Year's (**2011**) voluntary contribution. A.R.S. § 42-11102(C)(4).

JUNE 2012

- June 1 Any PERSON holding a certificate of purchase and desiring to pay subsequent taxes, accrued interest and related fees then due may do so on or after June 1. A.R.S. § 42-18121(A).
- June 15 If an administrative appeal filed with the County Assessor is rejected because it fails to include substantial information, the PETITIONER may file an amended return [i.e., petition form] with the County Assessor within fifteen days after the date on which the notice of rejection was mailed.
- If a notice of rejection is mailed after June 15, the PETITIONER may appeal within fifteen days to the County Board of Equalization, if a Board is established in the County, or to the State Board of Equalization, as applicable. A.R.S. § 42-16053(1) and (2).
- June 18 On or before the third Monday of June, the COUNTY ASSESSOR shall determine the full cash value of all property owned by the State Retirement Plans and transmit that determination to the Board of Supervisors. A.R.S. § 42-11102(C)(1).
- June 18 On or before the third Monday of June, the COUNTY ASSESSOR shall transmit the value of "remote municipal property" to the State Treasurer and to the County Board of Supervisors.
A.R.S. § 42-15252(C).

June 18 On or before the third Monday of June, the DEPARTMENT shall calculate the assessment ratios necessary for primary and secondary tax purposes for all Legal Class Seven¹ properties and transmit those ratios to the counties ². A.A.C. R15-4-401.

Notes:

- (1) What was Legal Class Seven when this A.A.C. Rule was written is now Legal Class Five, pursuant to Laws 1999, Ch. 344, Sec.'s 9 through 20 (H.B. 2634). However, R15-4-401 still refers to Legal Class Seven.
- (2) The Department transmits these ratios directly to the County Assessors.

June 30 No later than June 30 of each year a GOVERNMENT LESSOR shall provide the County Assessor with a complete list of all development agreements between the government lessor and their prime lessees, including the commencement and termination dates of their agreements, the names and addresses of their prime lessees, and the locations of the properties that are subject to those agreements. A.R.S. § 42-6206(B).

June 30 On June 30, in a county with a population of more than two million persons, the COUNTY TREASURER shall determine both the amount of money in the Elderly Assistance Fund established under Title 42, Chapter 17, Article 8 and the number of individuals living in organized school districts that are qualified and approved for the Property Valuation Protection Option program pursuant to Article IX, Section 18(7), (8) and (9), Constitution of Arizona, and shall use the money in the Fund to proportionately reduce the primary school district taxes on the property of these qualified and approved individuals for the following Tax Year (**2013**). A.R.S. § 42-17401(B).

June 30 At the end of a fiscal year, the Director of **DOR shall** notify all County Assessors to waive the assessment [for the Mobile Home Relocation Fund] for any [fiscal] year if the fund exceeds eight million dollars. If the Fund is less than six million dollars, the Director may reinstate the assessment. § 33-1476.03.

JULY 2012

July 16 On or before the third Monday in July, the GOVERNING BODY of each county, incorporated city or town shall prepare a full and complete statement of its financial affairs for the preceding fiscal year and an estimate of the different amounts required to meet its public expenses for the current fiscal year. Estimates, plus a notice of public hearing, shall be published once a week for at least two consecutive weeks following the tentative adoption of the estimates. A.R.S. §§ 42-17101(1) and (2) and 42-17103(A).

AUGUST 2012

- August 1 The STATE HISTORIC PRESERVATION OFFICER shall notify the County Assessor and the applicant of the approval or denial of an application for historic property reclassification on or before August 1 of the Valuation Year **(2012)**. Those applications not approved by August 1 shall be considered denied for that Valuation Year and the accompanying Tax Year. If any part of the application is denied, or at any time before approval, the applicant may withdraw the application. A.R.S. § 42-12103(B), (C) and (D).
- Any PROPERTY OWNER whose application for reclassification as a historic property has been denied by the State Historic Preservation Officer may appeal that decision to the Tax Court. A.R.S. § 42-12103(B), (C) and (E).
- August 1 On or before August 1 of the current Valuation Year **(2012)**, the COUNTY ASSESSOR shall mail to the last known mailing address of each golf course owner or manager the form prescribed by the Department required to report the data needed to calculate the economic obsolescence adjustment to value. A.R.S. § 42-13152(D)(6).
- August 1 On or before August 1 of the current Valuation Year **(2012)**, the COUNTY ASSESSOR shall mail to the last known mailing address of each timeshare property's managing entity the Timeshare Use form prescribed by the Department required to report the data needed to determine the valuation of their timeshare property. A.R.S. § 42-13453(B).
- August 6 The GOVERNING BODY of the county, city or town shall hold a public hearing and special Board meeting on or before the fourteenth day before the day on which it levies taxes (the third Monday in August). Any TAXPAYER may appear and be heard in favor of or against any proposed expenditure or tax levy. A.R.S. § 42-17104(A).

- August 15 On an administrative appeal petitioner's written request, the COUNTY ASSESSOR shall meet with the petitioner. In all cases, the County Assessor shall consider the petition and shall rule on each petition by August 15 of the Valuation Year **(2012)**. If a petition is denied, in whole or in part, the PETITIONER may appeal that decision within twenty-five days to the County Board of Equalization, if one is established in the County, and if not, to the State Board of Equalization.
A.R.S. §§ 42-16054(A), 42-16055(A) and 42-16056(C).
- The PETITIONER may instead appeal directly to the Tax Court within sixty days of the date of mailing of the County Assessor's decision relating to the petition or a subsequent administrative appeal decision. A.R.S. § 42-16201(A) and (B).
- August 20 The COUNTY ASSESSOR of each county in which a special taxing district's electric generation facilities that are subject to voluntary contributions are located, with assistance from the Department of Revenue and the district, if required, shall, on or before the third Monday in August of each Tax Year, compute the district's gross contribution. A.R.S. § 48-242(B).
- August 20 On or before the third Monday in August of the Tax Year **(2012)**, the GOVERNING BODY of each county, community college district, school district, and city or town shall fix, levy and assess the amount to be raised from primary and secondary property taxation.
A.R.S. § 42-17151(A)(1).
- The Board of Supervisors shall, at the time of levying other taxes, also levy a State Equalization Assistance property tax.
A.R.S. § 15-994(A).
- August 24 Not later than the Friday following the third Monday in August of the Tax Year **(2012)**, the CLERK of the COUNTY BOARD OF SUPERVISORS shall report to the Department the amount, by school district, of Additional State Aid for Education and the data used for computing the amount. A.R.S. § 15-972(C).
- August 30 Not later than August 30 of the Tax Year **(2012)**, the DEPARTMENT shall report to the Board of Supervisors the property tax rate or rates to be used for property tax reduction. A.R.S. § 15-972(C).
- August 31 A SHOPPING CENTER OWNER who elects to have their shopping center valued by the income approach for the following Valuation Year **(2013)** must submit all necessary income and expense information to the County Assessor before September 1.
A.R.S. § 42-13204.

SEPTEMBER 2012

- September 1 On or before September 1 of each year, the COUNTY TREASURER shall mail delinquent tax notices for real property that is assessed in the taxpayer's name. A.R.S. § 42-18103.
- September 1 To be eligible for the Property Valuation Protection Option Program (a.k.a. the "Senior Freeze"), a qualifying RESIDENT shall "make application" [i.e., file an application] and furnish any other documentation required by the County Assessor on or before September 1.
AZ Constitution, Article IX, Section 18(7), (8) and (9), as added by Laws 2000, H.C.R. 2028 ("Proposition 104") and as it was amended by Laws 2002, H.C.R. 2038 ("Proposition 102").
- September 5 Not later than September 5 of the current Tax Year **(2012)**, the CLERK of the COUNTY BOARD OF SUPERVISORS shall report to the Department the amount, by school district, of Additional State Aid for Education and the data used for computing the amount.
A.R.S. § 15-972(F).
- September 10 Not later than September 10 of the current Tax Year **(2012)**, the DEPARTMENT shall verify all of the amounts and report to the County Board of Supervisors the property tax rate or rates to be used for property tax reduction for Additional State Aid for Education.
A.R.S. § 15-972(F).
- September 10 If a PETITIONER'S request is denied, in whole or in part, by the County Assessor, the PETITIONER may appeal that decision within twenty-five days to the County Board of Equalization, if one is established in the county, and if one is not established in the county, to the State Board of Equalization. In cases where the County Assessor replied on August 15, the last date to file this appeal is September 10. A.R.S. § 42-16056(C).
- September 15 On or before September 15 of the current Tax Year **(2012)**, the PROPERTY TAX OVERSIGHT COMMISSION shall notify a political subdivision and the County Board of Supervisors of any necessary adjustment to the primary property tax levy and tax rate.
A.R.S. § 42-17003(B).
- September 21 On or before the third Friday in September, the COUNTY ASSESSOR shall compute the contributions to be made by the State Retirement Plans based on the methods of valuation of similar properties and shall submit the amount of the contributions for the current Tax Year **(2012)** to the Board of Supervisors and the County School Superintendent. A.R.S. § 42-11102(C)(2) and (3).

- September 30 Not later than September 30 of the current Valuation Year **(2012)**, GOLF COURSE OWNERS and MANAGERS must return to the County Assessor the form prescribed by the Department used to report data necessary to calculate economic obsolescence, in order for their property to receive the economic obsolescence adjustment. A.R.S. § 42-13152(D)(6).
- September 30 Not later than September 30 of the current Tax Year **(2012)**, the CLERK of the BOARD OF SUPERVISORS shall report to the Department the data processing specifications, including copies of at least two actual tax bills of Legal Class Three owner-occupied primary residence properties for each distinct tax area, used in the calculation of Additional State Aid for Education. A.R.S. § 15-972(G).
- September 30 On or before September 30 of the current Valuation Year **(2012)**, each TIMESHARE PROPERTY OWNER or MANAGING ENTITY shall file with the County Assessor a Timeshare Use form for each timeshare property they own or manage. A.R.S. § 42-13453(A).
- September 30 On or before September 30 of the current Valuation Year **(2012)**, the COUNTY ASSESSOR shall notify the property owner of any change in valuation or legal classification **(for Tax Year 2013)** due to new construction, additions to, deletions from, or splits or consolidations of “assessment parcels,” and changes in property use that occurred after September 30 of the preceding Tax Year **(2011)** and before October 1 of the current Valuation Year **(2012)**. A.R.S. § 42-15105(1).
- The PROPERTY OWNER has twenty-five days to appeal the change to the State Board of Equalization, if the property is located in a county with a population of five hundred thousand persons or more, or to the County Board of Equalization if the property is located in any other county. A.R.S. §§ 42-15105(2) and 42-16105(C).

OCTOBER 2012

- October 1 On or before October 1 of the current Tax Year **(2012)**, the POLITICAL SUBDIVISION disputing the findings of the Property Tax Oversight Commission may request a hearing to attempt to resolve the dispute. A.R.S. § 42-17004(A).

- October 1 On or before October 1 of the current Tax Year (**2012**), the COUNTY BOARD OF SUPERVISORS shall deliver the assessment and tax roll and the cross-index to the County Treasurer. A.R.S. § 42-18003(A).
- Immediately on receiving the tax roll from the Board of Supervisors, the COUNTY TREASURER shall publish an official notice specifying, among other information, when and where property tax payments may be made. A.R.S. § 42-18051(A)(4).
- October 1 The first one-half of TAXES on all real property is due and payable on October 1 of the current Tax Year (**2012**). A.R.S. § 42-18052(A).
- October 1 The DEPARTMENT shall provide to the County Treasurers, at least sixty days before the [excise] taxes on leased government properties are due and payable), and the COUNTY TREASURERS shall immediately make available, the Return form that is to be submitted by Prime Lessees to the County Treasurers. A.R.S. § 42-6204(B).
- October 12 No later than October 12 of the current Tax Year (**2012**), the DEPARTMENT shall report to the State Board of Education the amount, by school district, of Additional State Aid for Education. A.R.S. § 15-972(H).
- October 15 The COUNTY BOARD OF EQUALIZATION and the STATE BOARD OF EQUALIZATION must hold hearings relating to the annual Notices of Value and issue all decisions not later than October 15 of each Valuation Year. A.R.S. §§ 42-16108(A) and 42-16165.
- A PROPERTY OWNER who is dissatisfied with the final decision of a County Board of Equalization may appeal the decision to the Tax Court within sixty days after the date on which the notice of the final decision was mailed, but in any case not later than December 15. A.R.S. § 42-16202(A).
 - A PROPERTY OWNER who is dissatisfied with the final decision of the State Board of Equalization may appeal the decision to the Tax Court within sixty days after the date of mailing that is shown on the State Board's written decision. A.R.S. § 42-16203(C).
- Note:** This statute does not contain a December 15 deadline for decisions.

October 25 The last date for PROPERTY OWNERS to appeal to the County or State Board of Equalization, whichever is appropriate. This date applies to cases where the County Assessor notified the PROPERTY OWNER, on or before September 30, of a change in valuation or legal classification due to new construction, additions to, deletions from, or splits or consolidations of assessment parcels, and changes in property use that occurred after September 30 of the preceding Tax Year (2011) and before October 1 of the current Valuation Year (2012). An appeal to the Tax Court relating to a change in assessment must be filed within sixty days after the date of mailing that is shown on the Board's decision.
A.R.S. §§ 42-15105 and 42-16205(A).

NOVEMBER 2012

November 1 On or before November 1 of the current Valuation Year (2012), the GOVERNING BODY of each city or town and of each improvement, school, sanitary, and all other Special Taxing Districts, shall file with the Department and the appropriate County Assessor, information as to any change in boundaries of any taxing district and the boundaries of any newly created taxing districts. This deadline, on request of the governing body prior to December 31, may be extended no later than February 15 of the year in which assessments or taxes are to be levied. A.R.S. § 42-17257(A) and (B).

November 1 The first one-half of TAXES on all real property for the current Tax Year (2012) is delinquent after 5:00 p.m. on November 1. If the delinquency date is a Saturday, Sunday or other legal holiday, the time of delinquency is 5:00 p.m. the next business day.
A.R.S. § 42-18052 (B) and (D).

November 5 No later than the first Monday of November, the STATE RETIREMENT PLANS must pay the first one-half of their voluntary contribution for the current Tax Year (2012).
A.R.S. § 42-11102(C)(4).

November 15 On or before November 15 of each Valuation Year, all COUNTY ASSESSORS shall report to the Department any parcel which has not been appraised during the preceding three years.
A.R.S. § 42-13003(A).

November 15 By November 15 the DEPARTMENT shall report to the governor, senate president and the house speaker the processes and procedures used by each Assessor to identify and reclassify property rented while classified as class three. § 42-13002(A)(4).

- the DEPARTMENT may require the reclassification of property and require the Assessor and Treasurer to verify compliance with the procedures prescribed by § 42-12052. § 42-13002(B).

November 16 On or before the third Friday in November of each Valuation Year, the STATE BOARD OF EQUALIZATION and the COUNTY BOARDS OF EQUALIZATION shall complete all hearings and issue all decisions with respect to assessments **(for Tax Year 2013)** which were changed by a County Assessor due to new construction, additions to, deletions from, or splits or consolidations of assessment parcels, and changes in property use, that occurred after September 30 of the preceding Tax Year **(2011)** and before October 1 of the Valuation Year **(2012)**, and that were subsequently appealed by the property owner within twenty-five days after the mailing date of the County Assessor's Notice of Changed Assessment.
A.R.S. §§ 42-16165(2) and 42-16108(B).

- A PROPERTY OWNER who is dissatisfied with the decision of the State or County Board of Equalization on a changed assessment may appeal to the Tax Court within sixty days after the mailing date of the decision. A.R.S. § 42-16205.

November 23 On or before the fourth Friday in November of the current Valuation Year **(2012)**, the STATE BOARD OF EQUALIZATION shall transmit to the County Board of Supervisors a statement of changes, if any, which it has made to the valuation or legal classification of any property within the county that is valued by the County Assessor.
A.R.S. § 42-16166(1).

DECEMBER 2012

December 1 On or before December 1 of the current Valuation Year **(2012)**, the COUNTY ASSESSOR shall notify a resident who has applied for the Property Valuation Protection Option Program (a.k.a. the "Senior Freeze") for the subsequent Tax Year **(2013)** that the application was either approved or denied.
AZ Constitution, Article IX, Section 18(7), (8) and (9), as added by Laws 2000, H.C.R. 2028 ("Proposition 104") and as it was amended by Laws 2002, H.C.R. 2038 ("Proposition 102").

December 1 On or before December 1, for all government property improvements that are subject to the government property lease excise tax [GPLET] provisions of A.R.S. § 42-6203(B), the DEPARTMENT shall adjust the excise tax rates [under paragraphs 1 and 2] that will apply in the next calendar year according to the average annual positive or negative percentage change for the two most recent fiscal years in the Producer Price Index for New Construction published by the U.S. Bureau of Labor Statistics. A.R.S. § 42-6203(B)(3).

- December 1 On or before December 1, government property lease excise tax [GPLET] payments are due and payable to the County Treasurer by the PRIME LESSEES of leased government improvements. The payments are delinquent if not paid on or before December 1. Interest accrues on delinquent payments pursuant to A.R.S. § 42-1123, and the COUNTY TREASURER shall assess a penalty of five percent of any payment not paid by December 1. A.R.S. § 42-6204(A) through (D).
- A PRIME LESSEE who (1) becomes subject to the excise tax after the beginning of the current calendar year / Tax Year in which taxes are due [i.e., if a lease term begins or if an abatement period ends], or (2) a prime lessee whose taxable status terminates before the end of the current calendar year / Tax Year in which taxes are due [i.e., if a lease term ends or if an abatement period begins], shall pay the excise taxes due for the calendar year / Tax Year on a [daily] pro rata basis for that year. A.R.S. § 42-6203(G).
- December 15 Not later than December 15 of the current Valuation Year (**2012**), the COUNTY ASSESSOR shall ascertain all real property in the county subject to taxation which is not valued by the Department. The COUNTY ASSESSOR shall determine the full cash value of all taxable real property as of January 1 of the next Valuation Year (**2013**), and shall list that property with the valuation found for it for use on the roll for the subsequent Tax Year (**2014**). A.R.S. § 42-13051.
- December 15 No later than December 15 of the current Valuation Year (**2012**), the COUNTY ASSESSOR shall report to the Department of Education "... the determined values of properties that are subject to the government property lease excise tax [GPLET] pursuant to Chapter 6, Article 5 [of Title 42]." A.R.S. § 42-13051(B)(3).
- December 15 The PROPERTY TAX APPEALS STUDY COMMITTEE shall conduct meetings "to identify and analyze all issues involving the property tax [administrative] appeal process and submit legislative recommendations to the President of the Senate and the Speaker of the House of Representatives no later than December 15 of each year" (the Director, or his designee, is a member of the Committee). Session Law from Laws 2010, Ch. 80, Sec. 4 (S.B. 1217).
- December 15 On or before December 15, the DEPARTMENT shall post the adjusted [GPLET] excise tax rates for the following calendar year / Tax Year on its official website and shall transmit those rates to each County Treasurer. A.R.S. § 42-6203(B)(3).

- December 15 A PROPERTY OWNER who is dissatisfied with the valuation or legal classification of their property as determined by the County Assessor **(for Tax Year 2013)** may appeal directly to the Tax Court on or before December 15. A PROPERTY OWNER may instead appeal directly to the Tax Court without having initiated the administrative appeals process. A.R.S. § 42-16201(A).
- December 15 On or before December 15 of each year, the DEPARTMENT shall issue a supplemental report to the Governor and the Legislature which shall contain proposed legislation recommended by the Department for the improvement of the system of taxation in the state. A.R.S. § 42-1005(A)(3).
- December 15 A NEW OWNER OF PROPERTY that was valued pursuant to A.R.S. § 42-15105, the valuation or legal classification of which **(for Tax Year 2012)** was not appealed by the former owner of the property, may file an appeal of the valuation with the Tax Court on or before December 15 of the current Tax Year **(2012)**.
A.R.S. § 42-16205(B).
- December 15 On or before December 15 of the calendar year preceding the subsequent Valuation Year **(2013)**, each COUNTY ASSESSOR shall provide complete copies of data files and proposed assessments to the Department. A.R.S. § 42-13251(C).
- December 20 On or before December 20 of the current Valuation Year **(2012)**, the COUNTY ASSESSOR shall complete and certify the assessment roll **(for Tax Year 2013)** and deliver it to the Clerk of the Board of Supervisors. A.R.S. § 42-15153(A) and (B).
- December 31 The OWNER OF PROPERTY that no longer qualifies for historic property legal classification shall notify the County Assessor of the change before the next January 1. A.R.S. § 42-12106(B).
- December 31 On or before December 31 of each Tax Year, the COUNTY TREASURER shall prepare a list of all real estate for which property taxes are delinquent. A.R.S. § 42-18106(A)(1).
- December 31 If a TAXPAYER who allowed the first one-half of property taxes for the current Tax Year **(2012)** to become delinquent on November 1 pays the full year's taxes on or before December 31, no interest shall be due on the delinquent first one-half of the taxes.
A.R.S. §§ 42-18051(A)(2)(b), 42-18052(D) and 42-18053(B).

- December 31 If the BOARD OF SUPERVISORS determines that any real property is not worth the amount of taxes, interest, costs, and penalties due, the Board may “compromise” the taxes due. If the property is also substantially contaminated with hazardous substances or petroleum, the Board may reduce the lien for delinquent taxes, interest, costs and penalties in an amount not to exceed the actual expenses to mitigate conditions at the property.
- For property acquired **after** December 31, 2001, the expenses must have been incurred by or on behalf of the PROPERTY OWNER within five years after acquiring title to the property.
 - For property acquired **on or before** December 31, 2001, the expenses must be incurred by or on behalf of the PROPERTY OWNER on or before December 31, 2006.
A.R.S. § 42-18124(A) and (D)(2) and (3).
- December 31 On or before December 31 of each calendar year, the DEPARTMENT shall increase the total property tax exemption (i.e., tax dollar) amount, the total assessed value limitation amount, and the total [household] income limitation amount(s) for widows, widowers and disabled persons for use in the subsequent Tax Year **(2012)**. These adjusted amounts are based on the average annual percentage increase, if any, in the GDP price deflator in the two most recent complete state fiscal years. A.R.S. § 42-11111(C).

2012 ASSESSMENT CALENDAR

Section Two

LOCALLY ASSESSED (valued by the local County Assessor) PERSONAL PROPERTY TAX ROLL ASSESSMENT CALENDAR DATES

- January 1 The property TAX LIEN attaches on the first day of January of the current Tax Year **(2012)**. A.R.S. § 42-17153(C)(1).
- January 1 The VALUATION DATE for the current Valuation Year **(2012)**.
A.R.S. § 42-11001(19)(b).
Note: For Locally Assessed items of personal property, the “Valuation Year” and the “Tax Year” are the same calendar year.
- February 1 On or before February 1 of each year, the COUNTY ASSESSOR shall mail a form, notice or demand to each person who owns or has charge or control of taxable personal property in the state.
A.R.S. § 42-15053(A).
- March 1 The second one-half of TAXES on all personal property for the prior Valuation Year / Tax Year **(2011)** is due and payable on the first day of March. A.R.S. § 42-18052(A).
- April 1 Each PERSON who owns or has charge or control of taxable personal property in the state shall prepare and deliver to the County Assessor a correct report of that property on or before April 1 of each year. A.R.S. § 42-15053(A).
- May 1 The second one-half of TAXES on all personal property for the prior Valuation Year / Tax Year **(2011)** is delinquent after 5:00 p.m. on the first day of May. If May 1 is a Saturday, Sunday or other legal holiday, the time of delinquency is 5:00 p.m. the next business day.
A.R.S. § 42-18052(B) and (D).
- May 1 On written request and for good cause shown, the COUNTY ASSESSOR may extend for up to thirty days the time for filing the required report of taxable personal property. A.R.S. § 42-15053(A).
- August 25 On or before August 25 of each year, the COUNTY ASSESSOR shall transmit all personal property valuations to the County Treasurer. A.R.S. § 42-19007(A).
- August 30 On or before August 30 of each year, the COUNTY ASSESSOR shall mail a Notice of Valuation to the owner or the person in possession of personal property. A.R.S. § 42-19006(A)(1) or (2).

- September 19 An OWNER or the PERSON IN WHOSE POSSESSION THE PROPERTY IS FOUND may file an appeal of the value of their personal property within twenty days after the date the Notice of Value is delivered [i.e., the postmark date] by the County Assessor. A.R.S. § 42-19051(A).
- October 1 The first one-half of TAXES on all personal property for the current Valuation Year / Tax Year **(2012)** is due and payable on October 1. If the total amount of taxes is \$100 or less, the entire amount is due. A.R.S. § 42-18052(A).
- October 9 The COUNTY ASSESSOR shall rule on each administrative appeal petition filed within twenty days after the date it was filed. A.R.S. § 42-19051(B).
- October 29 A PERSON who appeals a County Assessor's decision must file their appeal with either the County Board of Equalization or the State Board of Equalization, as appropriate, within twenty days after the postmark date of the County Assessor's Notice of Decision. A.R.S. § 42-19052(A)(1) or (2).
- November 1 The first one-half of TAXES on all personal property for the current Valuation Year / Tax Year **(2012)** is delinquent at 5:00 p.m. on November 1. If November 1 is a Saturday, Sunday or other legal holiday, the time of delinquency is 5:00 P.M. the next business day. A.R.S. § 42-18052(B).
- November 1 through December 1 After personal property taxes that are due become delinquent, the COUNTY TREASURER shall make and deliver to the Sheriff a tax bill directing the Sheriff to seize and sell as much of the personal property as is necessary to pay the taxes, interest, and costs of seizure and sale. The COUNTY TREASURER may issue the tax bill within thirty days after the first installment authorized by A.R.S. § 42-18052(B) becomes delinquent. The COUNTY TREASURER shall issue the tax bill within thirty days after the second installment becomes delinquent, or after the entire amount is delinquent if the entire amount is under \$100. A.R.S. § 42-19108(A).
- November 15 The DEPARTMENT is to prescribe depreciation tables for locally assessed Legal Class One and Two personal property. A.R.S. § 42-13054.
- The DEPARTMENT shall adjust depreciation schedules used to value personal property. A.R.S. § 42-13353.
- Note:** November 15 is an internal PTD 'target' date. These actions are related to publishing the Personal Property Manual.

- December 1 All COUNTY BOARDS and the STATE BOARD OF EQUALIZATION must hold hearings relating to the personal property Notice of Value and issue all appeal decisions on or before December 1 of each year. A.R.S. §§ 42-16108(C) and 42-16165(3).
- December 15 A PROPERTY OWNER who is dissatisfied with the valuation or legal classification of their personal property by the County Assessor may appeal directly to the Tax Court on or before December 15. A.R.S. § 42-16201.
- December 15 A PROPERTY OWNER who is dissatisfied with the valuation or legal classification of their personal property by a County Board of Equalization may appeal to the Tax Court on or before December 15. The appeal must be filed with the Court within sixty days of the date of mailing of the County Board of Equalization's decision, but in any case no later than December 15. A.R.S. § 42-16202(A).
- A PROPERTY OWNER who is dissatisfied with the valuation or legal classification of their personal property by the State Board of Equalization may appeal to the Tax Court within sixty days of the date of mailing of the State Board of Equalization's decision. A.R.S. § 42-16203(C).
Note: This statute does not contain a December 15 deadline for decisions.
- December 31 On or before December 31 of each year, the DEPARTMENT shall increase the maximum amount of the property tax exemption for use in the subsequent year **(2013)** for commercial and agricultural use personal property which is based on the average annual percentage increase, if any, in the Employment Cost Index in the two most recent complete state fiscal years. A.R.S. § 42-11127(C).

2012 ASSESSMENT CALENDAR

Section Three

CENTRALLY ASSESSED (valued by the Department - a.k.a. CVP)

REAL and PERSONAL PROPERTY

TAX ROLL ASSESSMENT CALENDAR DATES

JANUARY 2012

January 1 The property TAX LIEN attaches on the first day of January of the current Tax Year **(2012)**. A.R.S. § 42-17153(C)(1).

January 1 The VALUATION DATE for the current Valuation Year **(2012)**.
A.R.S. § 42-11001(16).

Note: For Centrally Assessed real property and items of personal property, the values that are determined in the current "Valuation Year" **(2012)** are used for the following "Tax Year" **(2013)**.

January 31 The DEPARTMENT shall annually prepare an appraisal manual for Mines and Natural Resources and shall annually hold a meeting for affected taxpayers concerning the manual prior to February 1 for the purpose of discussing changes the Department proposes to make in the manual for the current Tax Year.
A.A.C. R15-4-201(E).

FEBRUARY 2012

February 1 On or before February 1 of each year the DEPARTMENT shall mail to each utility company [as described under A.R.S. § 42-14151(A)] the reporting forms needed for those companies to report the information required by the Department to value those companies.
A.R.S. § 42-14152(A).

MARCH 2012

March 1 The second one-half of TAXES on real property and items of personal property for the prior Tax Year **(2011)** is due and payable the first day of March. A.R.S. § 42-18052(A).

March 15 The Mines and Natural Resources Manual shall be made available to taxpayers by the DEPARTMENT by March 15 of the Tax Year.
A.A.C. R15-4-201(E).

Note: Although the Arizona Administrative Code (A.A.C.) Rule R15-4-201(E) states that the manual is to be available by March 15 of the "tax year," as cited above, this particular A.A.C. rule was written prior to the creation of the separate "Valuation Year" and "Tax" Year" concepts, pursuant to Laws 1996, 7th S.S., Ch. 4 (H.B. 2007). The Department's Centrally Assessed Property section (a.k.a. CVP) now produces and distributes this manual by March 15 of the current "Valuation Year" (**2012**) as a service to all affected taxpayers.

APRIL 2012

April 1 On or before April 1 of the current Valuation Year (**2012**), each PRODUCER of oil, gas or geothermal resources shall make and file with the Department a return showing the producer's gross production and gross yield from each of the producer's producing properties for the immediately preceding calendar year. On request and for good cause, the Department may grant a thirty-day extension of time for filing the report. A.R.S. § 42-14103(A).

April 1 All requests by PROPERTY OWNERS for an extension of time for filing taxpayer reports shall be made in writing to the Director on or before April 1. A.A.C. R15-4-109.

April 1 On or before April 1 of the current Valuation Year (**2012**), all OWNERS and OPERATORS of property valued by the Department must file a report under oath setting forth the information needed by the Department to enable it to make a valuation of the property of the companies.
A.R.S. §§ 42-14052, 42-14103, 42-14152, 42-14202, 42-14253, 42-14303, 42-14352 and 42-14402.

MAY 2012

May 1 The second one-half of TAXES on all real property and items of personal property for the prior Tax Year (**2011**) is delinquent after 5:00 p.m. on the first day of May. If May 1 is a Saturday, Sunday or other legal holiday, the time of delinquency is 5:00 p.m. the next business day. A.R.S. § 42-18052(B).

May 20 All OWNERS and OPERATORS of those properties valued by the Department who do not file their required reports by May 20 of the current Valuation Year **(2012)** forfeit their rights of appeal, pursuant to § 42-14005.
A.R.S. §§ 42-14052, 42-14152, 42-14202 and 42-14253.
Note: Railroad companies, telecommunication companies, airport fuel delivery companies and private [rail] car companies do not have this provision in their valuation statutes.

JUNE 2012

June 15 On or before June 15 of the current Valuation Year **(2012)**, the DEPARTMENT shall notify owners of property that is valued by the Department of the Department's determination of the preliminary full cash value of the property. A.R.S. § 42-14002(A).

June 18 On or before the third Monday of June, the DEPARTMENT shall determine the full cash value of all properties related to the generation, transmission and distribution of electricity in each district electing to make a voluntary contribution and transmit that determination to the Board of Supervisors. A.R.S. § 48-252(B).

JULY 2012

July 15 On or before July 15 of the current Valuation Year **(2012)**, any PRIVATE [rail] CAR COMPANY may, on written application, request the Department to review its valuation. A.R.S. § 42-14306.

July 15 On or before July 15 of the current Valuation Year **(2012)**, any OWNER OF PROPERTY valued by the Department may file a written application to appear before the Department and be heard concerning the preliminary full cash value determined.
A.R.S. § 42-14002(B).

AUGUST 2012

August 31 On or before August 31 of the current Valuation Year **(2012)**, the DEPARTMENT shall find the full cash value of all property valued by the Department.

A.R.S. §§ 42-14053, 42-14054, 42-14153, 42-14203, 42-14254, 42-14354 and 42-14403.

Note: These statutes require the Department to decide any hearing requested by the taxpayers regarding the preliminary full cash value of these properties on or before August 31.

August 31 On or before August 31 of the current Valuation Year **(2012)**, the DEPARTMENT shall rule on any review of the valuation of a private [rail] car company's property and shall notify the private [rail] car company of its ruling by mail. A.R.S. § 42-14306(A).

August 31 The DEPARTMENT shall notify the owner of property valued by the Department of the final full cash value on or before August 31 of the current valuation year **(2012)**. A.R.S. § 42-14003(B).

OCTOBER 2012

October 1 Any PROPERTY OWNER who is not satisfied with the valuation or legal classification of their property as determined by the Department may file an administrative appeal petition with the State Board of Equalization which is postmarked on or before October 1, or within fifteen days after the date on which the Department mailed the decision to the property owner, whichever date is later.

A.R.S. § 42-16158(A).

October 1 The first one-half of TAXES on all real property and items of personal property is due and payable on October 1 of the current Tax Year **(2012)**. A.R.S. § 42-18052(A).

October 31 The STATE BOARD OF EQUALIZATION shall decide all private [rail] car company appeals on or before October 31 of the current Valuation Year **(2012)**. A.R.S. § 42-14307(B).

October 31 On or before October 31 of the current Valuation Year **(2012)**, the STATE BOARD OF EQUALIZATION shall transmit to the Department a statement of changes, if any, which it has made to the valuation of all private [rail] car company's property.

A.R.S. § 42-16166(2)(b).

NOVEMBER 2012

November 1 The first one-half of TAXES on all real property and items of personal property of the current Tax Year **(2012)** is delinquent after 5:00 p.m. on November 1. If the delinquency date is a Saturday, Sunday or other legal holiday, the time of delinquency is 5:00 p.m. on the next business day. A.R.S. § 42-18052(B) and (D).

November 15 On or before November 15 of the current Valuation Year **(2012)**, the STATE BOARD OF EQUALIZATION shall complete all hearings and issue all decisions with respect to property valued by the Department. Any party, or the Department, who is dissatisfied with the final decision of the Board may appeal to the Tax Court within sixty days after the date of mailing of the STATE BOARD'S final decision.

A.R.S. §§ 42-16165(1) and 42-16203(A) and (B).

- November 23 On or before the fourth Friday in November of the current Valuation Year **(2012)**, the STATE BOARD OF EQUALIZATION shall transmit to the Department a statement of changes, if any, which it has made to the valuation or legal classification of any property that is valued by the Department. A.R.S. § 42-16166(2)(a).
- November 30 On or before November 30 of the current Valuation Year **(2012)**, the DEPARTMENT shall transmit to the several County Assessors the valuations of operating mines, mills and smelters, and of oil, gas and geothermal resource interest properties, that are valued by the Department. A.R.S. §§ 42-14054(B) and 42-14104(A).
- November 30 On or before November 30 of the current Valuation Year **(2012)**, the DEPARTMENT shall transmit to the several County Assessors the valuations of gas, water, electricity generating, and sewer and wastewater utility company properties, of pipeline company properties, and of railroad company properties, that are valued by the Department.
A.R.S. §§ 42-14153(B), 42-14203(C), and 42-14357(A)(1).
- November 30 On or before November 30 of the current Valuation Year **(2012)**, the DEPARTMENT shall transmit a statement of the locations, descriptions and valuations of all telecommunication companies' properties to the respective County Assessors.
A.R.S. § 42-14404(A)(2).

DECEMBER 2012

- December 15 Any PROPERTY OWNER who is dissatisfied with the valuation or legal classification of their property by the Department may appeal directly to Superior Court on or before December 15.
A.R.S. § 42-16204.

2012 ASSESSMENT CALENDAR

Section Four

STATUTORY REQUIREMENTS WITH NO ESTABLISHED CALENDAR DATES

Applicable to both Locally Assessed and Centrally Assessed properties.

January 1
through
December 31

The DIRECTOR OF THE DEPARTMENT shall meet with the County Assessors at least twice each year for the purpose of considering matters relating to property taxation. A.R.S. § 42-13002(B).

January 1
through
December 31

The PROPERTY TAX OVERSIGHT COMMISSION shall meet at least annually to conduct its affairs and shall render its findings, reports and recommendations, in writing, to the Governor, to the Director of the Department of Revenue, and to the Legislature. A.R.S. § 42-17002(F).

January 1
through
December 31

At any time during the current Tax Year (**2012**), if a PROPERTY OWNER or TAXPAYER believes that the taxpayer's property has been assessed improperly as a result of a property tax error for the current Tax Year, or during the immediately preceding three Tax Years, the TAXPAYER may file a Notice of Claim with the "Tax Officer" (i.e., a County Assessor, the Department or a County Board of Supervisors, as appropriate). Within sixty days after receiving [i.e., the postmark date of] a Notice of Claim, the "Tax Officer" may file a response with the taxpayer to consent to, or to dispute, the error. A failure by the "Tax Officer" to respond within sixty days constitutes their consent to the taxpayer's requested correction. A.R.S. §§ 42-16251 through 42-16258.

January 1
through
December 31

At any time during the current Tax Year **(2012)** if a “TAX OFFICER” (i.e., a County Assessor, the Department, or a Board of Supervisors) believes that a taxpayer’s property has been assessed improperly as a result of a property tax error for the current Tax Year, or during the immediately preceding three Tax Years, the TAX OFFICER may file a Notice of Error with that taxpayer. Within thirty days after receiving [i.e., the postmark date of] a Notice of Error, the taxpayer may file a response with the Tax Officer to consent to, or to dispute, the error. A failure by the taxpayer to respond within thirty days constitutes their consent to the Tax Officer’s proposed correction.
A.R.S. §§ 42-16251 through 42-16258.

January 1
through
December 31

On entry of [a] court order, the CLERK OF THE SUPERIOR COURT shall file the court order [a redaction order] and a copy of the affidavit required by subsection B of this section [§ 11-484] with both the County Assessor and the County Treasurer. No more than ten days after the date on which the County Assessor and the County Treasurer receive the court order [i.e., the postmark date], the COUNTY ASSESSOR and the COUNTY TREASURER shall restrict access to [“redact”] the information as required by subsection F of this section.
A.R.S. § 11-484(H).

January 1
through
December 31

The COUNTY ASSESSOR or the COUNTY TREASURER shall send by mail one notification, to either [the affected “eligible person”], or to the employing agency of [the affected “eligible person”] who was granted [a redaction] order pursuant to this section [§ 11-484], of the order’s expiration at least six months before the expiration date. If the notice is sent to the employing agency, the employing agency shall immediately notify the person who was granted the order of the upcoming expiration date. The COUNTY ASSESSOR or the COUNTY TREASURER may coordinate with the COUNTY RECORDER to prevent multiple notices from being sent to the same person. A.R.S. § 11-484(J).

Note: See also the Locally Assessed Real Property calendar’s first February 2011 entry, on page 8, regarding tax lien sales, which can be held on any day in the month of February.

Note: See also the Locally Assessed Personal Property calendar’s last November entry, on page 25, regarding a potential Sheriff’s sale for delinquent personal property taxes, which can be held on any day from November 1 through December 1.