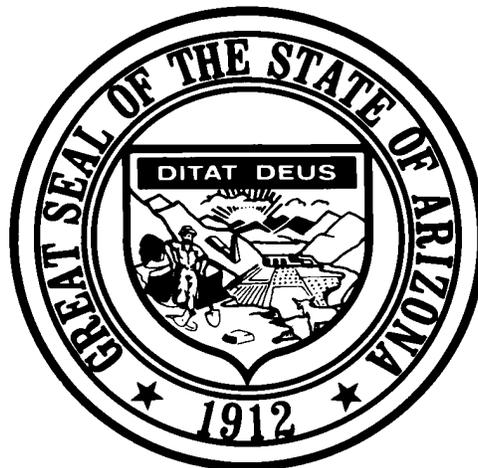


**ANNUAL CALENDARS
OF
LEGAL EVENTS
AND
ASSESSMENTS
2009 Edition**



Published by:

**Arizona Department of Revenue
Property Tax Division**

Assessment Standards and Equalization Section
Manuals and Forms Unit
1600 West Monroe Street (8th floor)
Phoenix, Arizona 85007-2650

Preface

This document contains the three Property Tax Calendars of Legal Events and Assessments as they were affected by the recent 2008 legislative session (the Forty-Eighth Legislature, Second Regular Session). Statutory, constitutional or Arizona Administrative Code authority references have been provided, as appropriate, for these three Calendar's particular events. These Calendar's events are subject to change by legislation that may be enacted in the 2009 or any future year's legislative sessions. The acting or affected entity in each citation in these Calendars 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 Locally Assessed (valued by the local County Assessors) Real Property and Personal Property Calendars and the Centrally Assessed Property (valued by the Arizona Department of Revenue) Calendar are each shown separately below.

The complete text of the statutes which are referenced in the citations in each of these three Calendars can be accessed through the Arizona Legislature's web site (ALIS) at www.azleg.gov under the "General Information > State Statutes" links.

This document can also be accessed through the Department of Revenue's web site at www.azdor.gov. Under either the "Individual" menu or the "Business" menu, and then under the alphabetic choice "P," choose "Property Tax." Then choose the "Arizona Property Tax Publications Available on Website" link. This 2009 Legal Calendars document is the last item on the list under the selection "Property Tax Assessment Manuals."

This document was revised November 2008 and is effective for calendar year 2009.

CONTENTS

	Page
A.R.S. § 42-11001. Definitions	Pages 4 and 5
Reference Notes.	Page 6
Abbreviations.	Page 6
Corrections of errors in the 2008 Legal Calendars.	Page 7
PTD policy statement regarding the publication of adjusted calendar dates for specified statutory “required actions.”	Page 8

Assessment Calendars:

Section One

2009 Locally Assessed Real Property Assessment Calendar Dates.	Pages 9 through 23
--	--------------------

Section Two

2009 Locally Assessed Personal Property Assessment Calendar Dates.	Pages 24 through 26
--	---------------------

Section Three

2009 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).	Page 32
--	---------

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 these three Property Tax Assessment Calendars:

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 these three Calendars:

- 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 the County Assessor, a County or the State Board of Equalization, or who files an appeal directly to 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 these three Calendars:

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.

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

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

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 or more common name for some more lengthy or detailed reference or title (e.g., reference the “Senior Freeze”).

Corrections of errors in the 2008 Legal Calendars

1. On page 9 of the 2008 issue, in the second January entry, the 'adjusted' date of January 21 was indicated. That date was a federal holiday in 2008, and the correct ('adjusted') date, January 22, should have been indicated.
2. On page 13 of the 2008 issue, two June 30 entries exist. The first was an initially-drafted version which, in error, was not deleted from the final version that was published.
3. On page 14 of the 2008 issue, the month of July entry header was shown as July 2007. The correct year, 2008, should have been shown. The correct entry, July 2009, is shown (on page 15) in this 2009 issue.
4. On page 16 of the 2008 issue, in the first two September entries, the 'adjusted' date September 1 was indicated. That date was a federal holiday in 2008, and the correct ('adjusted') date, September 2, should have been indicated in both entries.
5. On page 16 of the 2008 issue, in the fifth September entry, the date of the event shown, September 9, was correct, but the date indicated in the text, September 10, was incorrect. Further, this entry should have preceded the September 10 entry.
6. On page 19 of the 2008 issue, in the second November entry, the date of the event shown was indicated with an asterisk as having been adjusted per the PTD date adjustment policy. This date was instead adjusted pursuant to the provisions of the statutory text.
7. On page 20 of the 2008 issue, in the first November entry, the extension deadline was shown as February 15, 2008. The year indicated should have been 2009.
8. On page 23 of the 2008 issue, in the first September entry of the Personal Property calendar, the 'adjusted' date September 1 was indicated. That date was a federal holiday in 2008, and the correct ('adjusted') date, September 2, should have been indicated.
9. On page 23 of the 2008 issue, in the second October entry of the Personal Property calendar, the 'adjusted' date October 13 was indicated. That date was a federal holiday in 2008, and the correct ('adjusted') date, October 14, should have been indicated.
10. On page 28 of the 2008 issue, in the first November entry of the CVP calendar, the date of the event shown was indicated with an asterisk as having been adjusted per the PTD date adjustment policy. This date was instead adjusted pursuant to the provisions of the statutory text.

PTD policy regarding the publication of calendar dates for “required actions”

There are well over two hundred statutory, Session Law and constitutional provisions that relate to the property tax which utilize the phrase “on or before” or some other similar “date inclusive” term or phrase (e.g., “deadline,” “postmarked,” “received,” “not later than,” etc.) to indicate the date as of which a “required action” [for lack of a better generalized phrase] must occur in order to effectuate, or to comply with, some provision in property tax law. Because of (1) the § 42-11001(5) definition of “due date” - see page 4, above - and (2) because the PTD recognizes that “date inclusive” terms or phrases which indicate the date for a “required action” can generally be interpreted to be analogous to the term “due date,” and (3) because of the provisions of **§ 1-218. Filing by mail; date of filing** and of **§ 1-211. Rules of construction and definitions** (and the stated legislative intent, under its subsection B, to liberally construe statutory provisions), and (4) in order to prevent, as much as possible, certain unavoidable inconsistencies in calendar date adjustments if they were to be based on a strict interpretation of the specific (and not always consistently used) terminology in different statutes, and (5) to promote as equitable, uniform and consistent an interpretation and application of all relevant property tax statutory “required action” provisions as possible, and (6) in accordance with established case law decision notations and the informal opinion of legal counsel, the PTD has established the following policy for the publication of calendar dates for “required actions” in this Annual Calendars of Legal Events and Assessments document:

Any statutory provision that uses the term “by” or “on,” or the phrase “on or before,” or any other “date inclusive” term or phrase that has been determined by the PTD to be similar in intent to the phrase “due date” (to indicate the date as of which a “required action” must occur in order to effectuate, or to comply with, some provision in the law) shall also, if the specified date falls on a Saturday, a Sunday or on another legal holiday (Sundays are legal holidays, per § 1-301), be interpreted to require an adjustment of that date in the same manner as § 42-11001(5) directs the specific phrase “due date” to be applied. In these instances, the next business day **after** the date specified in the statute will be the date adjusted to and published in these property tax assessment calendars for the particular “required action” provisions of the statute. Conversely, terms such as “after” or “before” when used alone, or “between,” or phrases such as “not later than” will be interpreted strictly as date exclusive terms. As examples, when a statute specifies only that a “required action” must occur “before” or “not later than” a specified date, and if that date falls on a Saturday, a Sunday or on another legal holiday, the last business day **preceding** the date specified in the statute will be the date adjusted to and published in these calendars.

A * (bolded asterisk) has been used to identify those dates for actions that are required by a statute that have been purposely adjusted according to this PTD policy.

Disclaimer: Certain taxing, administrative or court authorities may decide (or may be compelled by other statutory provisions or internal policies) to not follow this PTD calendar date adjustment policy, and may instead utilize only the codified language of statutes in complying with, or in allowing a taxpayer’s compliance with, statutory dates. That is, when any term or phrase other than “due date” is utilized in a statute, certain authorities may not allow a particular action that is required by a statute to be accomplished on a calendar date subsequent to the codified statutory date if that specified date falls on a Saturday, a Sunday or on another legal holiday. If there is any question or concern about a property tax authority strictly interpreting statutory language in a statute and utilizing only the date that is indicated, or a date preceding it, for a “required action” instead of using the “adjusted to” calendar date following that date as has been published in this document, contact that particular taxing, administrative or court authority for compliance guidance.

2009 ASSESSMENT CALENDAR

Section One

LOCALLY ASSESSED (valued by the local County Assessor)

REAL PROPERTY TAX ROLL ASSESSMENT CALENDAR DATES

JANUARY 2009

January 1 The property TAX LIEN attaches on the first day of January of the current tax year (2009). A.R.S. § 42-17153(C)(1).

January 1 The VALUATION DATE for the current valuation year (2009).
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" (2009) are used for the following "tax year" (2010).

January 6 *
through
February 27 * Between the first Monday in January and March 1 of the current tax year (2009), a TAXPAYER (including OWNERS of NONPROFIT EDUCATIONAL AND LIBRARY PROPERTIES, of CHURCHES and of CEMETERIES, WIDOWS, WIDOWERS and DISABLED PERSONS, INDIAN TRIBES that are claiming an exemption for LOW-INCOME HOUSING, and RELIGIOUS OR CHARITABLE ORGANIZATIONS that LEASE PROPERTY TO EDUCATIONAL INSTITUTIONS) who has not previously filed evidence of IRS § 501(c)(3) 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 the TAXPAYER to file the 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 (2009). 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.
A.R.S. §§ 42-13251 through 42-13257, inclusive.

* See page 8.

January 15 On or before January 15 of the current tax year **(2009)**, 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 **(2009)** containing the valuations by taxing jurisdictions of all property in the county. A.R.S. § 42-15155(A).

FEBRUARY 2009

February 2 * 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 **(2008)** 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 **(2009)**. A.R.S. § 42-17310(A).

February 2 *
through
February 27 * The tax lien sale of real estate for delinquent taxes shall be held in February 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 **(2009)**, 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 **(2009)**, 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).

* See page 8.

- February 10 On or before February 10 of the current tax year **(2009)**, 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 17 * 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 **(2009)**. A.R.S. § 42-17055(A).
- February 17 * A COUNTY ASSESSOR who receives an equalization order may appeal the order to the State Board of Equalization pursuant to A.R.S. § 42-16159 on or before February 15 of the current valuation year **(2009)**. A.R.S. § 42-13255.
- February 27 * 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 2010)** shall, on any date before March 1 of the current valuation year **(2009)**, be notified at the last known mailing address, in writing, by the COUNTY ASSESSOR as to the full cash value of the property and the limited property value, if applicable, to be used for assessment purposes **(for tax year 2010)**. A.R.S. § 42-15101(A).
- The DIRECTOR may extend the final date for mailing notices 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 27 * The COUNTY ASSESSOR shall notify the owner of a property whether the County Assessor has approved or disapproved the agricultural classification of the property on or before the date on which the County Assessor next mails to the owner the notice of valuation for the property. Any owner not granted agricultural classification by the County Assessor may appeal the decision. A.R.S. § 42-12155.

* See page 8.

February 27 *

Failure on the part of a TAXPAYER (including OWNERS of NONPROFIT EDUCATIONAL AND LIBRARY PROPERTIES, of CHURCHES and of CEMETERIES, WIDOWS, WIDOWERS and DISABLED PERSONS, INDIAN TRIBES that are claiming an exemption for LOW-INCOME HOUSING, and RELIGIOUS OR CHARITABLE ORGANIZATIONS that LEASE PROPERTY TO EDUCATIONAL INSTITUTIONS) who has not previously filed evidence of IRS § 501(c)(3) 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 **(2009)** constitutes a waiver of the exemption.

A.R.S. §§ 42-11152(A) and 42-11153(A).

- If a widow, widower, 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 2009

March 2 *

The second one-half of TAXES on real property for the prior tax year **(2008)** is due and payable the first day of March.

A.R.S. § 42-18052(A).

March 2 *

On March 1, the PROPERTY OWNER may inquire of and be advised by the County Assessor as to the valuation placed on the roll **(for tax year 2010)** for the property. A.R.S. § 42-15101(E).

March 2 *

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

AZ Constitution, Article IX(18)(7), 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 4 *

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).

* See page 8.

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 **(2009)**, 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 2009

April 1 Any DISTRICT subject to voluntary contributions and electing to make such contributions shall, on or before the first day of April of each year, notify the County Assessor of the county in which such properties are located of its election to make a 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 where their property is located if a government property lease tax will be paid or if a voluntary contribution will be made. A.R.S. § 42-11102(C).

April 28 * On receipt of a Notice of Value **(for tax year 2010)**, any PROPERTY OWNER who is dissatisfied with the valuation or classification of their property may file a petition for review with the County Assessor. The petition shall be filed within sixty days after the date the County Assessor mailed the notice. If the County Assessor mailed the notice on February 27 *, the last date for the PROPERTY OWNER to file the petition April 28 *. 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 **(2009)** 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).

* See page 8.

MAY 2009

- May 1 Any DISTRICT subject to voluntary contributions, and which elects to make such contributions, shall submit to the County Assessor of each county where 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 (**2008**) 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 4 * 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 Court within sixty days after the decision of the State Board. A.R.S. § 42-16203(C).
- May 4 Not later than the first Monday of May, the STATE RETIREMENT PLANS shall pay the second one-half of the prior tax year's (**2008**) voluntary contribution. A.R.S. § 42-11102(C)(4).

JUNE 2009

- 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 appeal filed with the County Assessor is rejected because it fails to include substantial information, the PETITIONER may file an amended return with the County Assessor within fifteen days after the notice of rejection is mailed. If the notice of rejection is mailed after June 15, the PETITIONER may appeal within fifteen days to the County Board of Equalization, if such a board is established in the County, or to the State Board of Equalization.
A.R.S. § 42-16053(1) and (2).
- June 15 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 electric energy in each district electing to make voluntary contributions and transmit that determination to the Board of Supervisors. A.R.S. § 48-252(B).

* See page 8.

June 15 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 15 On or before the third Monday of June, the COUNTY ASSESSOR shall transmit the value of remote municipal property to the State Treasurer and the County Board of Supervisors.
A.R.S. § 42-15252(C).

June 15 On or before the third Monday of June, the DEPARTMENT shall calculate the assessment ratios for primary and secondary tax purposes for all Legal Class Seven¹ property and transmit those ratios to the counties². Arizona Administrative Code (A.A.C.) Rule 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 to the County Assessors.

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), 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 **(2010)**. A.R.S. § 42-17401(B).

JULY 2009

July 20 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 expense 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).

* See page 8.

AUGUST 2009

August 3 * The STATE HISTORIC PRESERVATION OFFICER shall notify the County Assessor and the applicant of the approval or denial of the application for historic property classification on or before August 1 of the valuation year **(2009)**. 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 (E).

- Any PROPERTY OWNER whose application for classification has been denied by the State Historic Preservation Officer may appeal to the Court. A.R.S. § 42-12103(B), (C) and (E).

August 3 * On or before August 1 of the current valuation year **(2009)**, the COUNTY ASSESSOR shall mail to the last known mailing address of each golf course owner or manager a form prescribed by the Department to report data needed to calculate the economic obsolescence adjustment to value. A.R.S. § 42-13152(D)(6).

August 3 * On or before August 1 of the current valuation year **(2009)**, the COUNTY ASSESSOR shall mail to the last known mailing address of each timeshare property owner or managing entity the timeshare use form prescribed by the Department to report the data needed to determine the valuation of the timeshare property.
A.R.S. § 42-13453(B).

August 3 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 17 * At a petitioner's request, the COUNTY ASSESSOR shall meet with the petitioner. In all cases, the County Assessor shall consider the petition and shall rule on every petition by August 15 of each valuation year. If the petition is denied, in whole or in part, the PETITIONER may appeal 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 appeal directly to the Court within sixty days of the date of the 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).

* See page 8.

- August 17 On or before the third Monday in August of the tax year **(2009)**, 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 17 The COUNTY ASSESSOR of each county where district electric facilities subject to voluntary contribution are located, with such assistance as may be required from the Department of Revenue and the district, shall, on or before the third Monday in August of each tax year, compute the gross contribution. A.R.S. § 48-242(B).
- August 21 Not later than the Friday following the third Monday in August of the tax year **(2009)**, 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 28 * Not later than August 30 of the tax year **(2009)**, 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 Any SHOPPING CENTER OWNER electing to have their shopping center valued by the income approach for the following valuation year **(2010)** must submit all necessary income and expense information to the County Assessor before September 1.
A.R.S. § 42-13204.

SEPTEMBER 2009

- 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 (a.k.a. the "Senior Freeze" program), a qualifying RESIDENT shall make application and furnish documentation required by the County Assessor on or before September 1.
AZ Constitution, Article IX(18)(7), 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").

* See page 8.

- September 4 * Not later than September 5 of the current tax year **(2009)**, 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 **(2009)**, the DEPARTMENT shall report to the County Board of Supervisors the property tax rate to be used for property tax reduction for Additional State Aid for Education. A.R.S. § 15-972(F).
- September 11 * If a PETITIONER'S request is denied, in whole or in part, by the County Assessor, the PETITIONER may appeal 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 17 *, the last date to file this appeal is September 11 *. A.R.S. § 42-16056(C).
- September 15 On or before September 15 of the current tax year **(2009)**, 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 18 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 **(2009)** to the Board of Supervisors and the County School Superintendent. A.R.S. § 42-11102(C)(2) and (3).
- September 30 On or before September 30 of the current valuation year **(2009)**, the COUNTY ASSESSOR shall notify the property owner of any change in valuation **(for tax year 2010)** 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 **(2008)** and before October 1 of the current valuation year **(2009)**. A.R.S. § 42-15105(1).
- The PROPERTY OWNER has twenty-five days to appeal 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).

* See page 8.

September 30 Not later than September 30 of the current valuation year **(2009)**, 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 to receive the economic obsolescence adjustment to value. A.R.S. § 42-13152(D)(6).

September 30 On or before September 30 of the current valuation year **(2009)**, 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 Not later than September 30 of the current tax year **(2009)**, 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 Class Three residential properties for each distinct tax area, used in the calculation of Additional State Aid for Education. A.R.S. § 15-972(G).

OCTOBER 2009

October 1 On or before October 1 of the current tax year **(2009)**, 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 **(2009)**, 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 taxes are due. 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 **(2009)**. A.R.S. § 42-18052(A).

October 12 No later than October 12 of the current tax year **(2009)**, 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 the County Board of Equalization may appeal to the Court within sixty days after notice of the final decision is 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 to the 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 26 * 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 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 (2008) and before October 1 of the current valuation year (2009). An appeal to the Court relating to these changes 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 2009

November 2 * On or before November 1 of the current valuation year (2009), the GOVERNING BODY of each city or town and of each improvement, school, sanitary, and all other public taxing districts shall file with the Department and the appropriate County Assessor, information as to any change in boundaries of any such taxing district and the boundaries of newly created taxing districts. This deadline, on request of the governing body prior to December 31, may be extended no later than February 15, 2010.

A.R.S. § 42-17257(A) and (B).

November 2 The first one-half of TAXES on all real property for the current tax year (2009) 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).

* See page 8.

- November 2 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 **(2009)**. A.R.S. § 42-11102(C)(4).
- November 16 * On or before November 15 of each valuation year, all COUNTY ASSESSORS shall report to the Department any parcel of property which has not been appraised during the preceding three years. A.R.S. § 42-13003(A).
- November 20 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 2010)** 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 **(2008)** and before October 1 of the valuation year **(2009)** and that were subsequently appealed by the property owner within twenty-five days after the 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 Court within sixty days of the date of the decision. A.R.S. § 42-16205(A).
- November 27 On or before the fourth Friday in November of the current valuation year **(2009)**, 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 of any property within the county that is valued by the County Assessor. A.R.S. § 42-16166(1).

DECEMBER 2009

- December 1 On or before December 1 of the current valuation year **(2009)**, the COUNTY ASSESSOR shall notify a resident who has applied for the Property Valuation Protection Option (a.k.a. the "Senior Freeze" program) for the subsequent tax year **(2010)** that the application was either approved or denied. AZ Constitution, Article IX(18)(7), 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").

* See page 8.

- December 15 A PROPERTY OWNER who is dissatisfied with the valuation or classification of their property by the County Assessor (**for tax year 2010**) may appeal directly to the Court on or before December 15. A PROPERTY OWNER may appeal directly to the Court without initiating the administrative appeals process. A.R.S. § 42-16201(A).
- December 15 Not later than December 15 of the current valuation year (**2009**), 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 such property as of January 1 of the next valuation year (**2010**), and shall list such property with the valuation found for use on the roll for the subsequent tax year (**2011**). A.R.S. § 42-13051.
- December 15 A NEW OWNER OF PROPERTY that was valued pursuant to A.R.S. § 42-15105, the valuation of which (**for tax year 2009**) was not appealed by the former owner of the property, may file an appeal of the valuation with the Court on or before December 15 of the current tax year (**2009**). A.R.S. § 42-16205(B).
- 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 tax system of the state. A.R.S. § 42-1005(A)(3).
- December 15 On or before December 15 of the year preceding the subsequent valuation year (**2010**), each COUNTY ASSESSOR shall provide complete copies of data files and proposed assessments to the Department. A.R.S. § 42-13251(C).
- December 21 * On or before December 20 of the current valuation year (**2009**), the COUNTY ASSESSOR shall complete and certify the assessment roll (**for tax year 2010**) 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 as historic property shall notify the County Assessor of the change before the next January 1. A.R.S. § 42-12106(B).
- December 31 If a TAXPAYER who allowed the first one-half of taxes for the current tax year (**2009**) to become delinquent on November 1 pays the full year 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) and 42-18053(B).

* See page 8.

- December 31 On or before December 31 of each tax year, the COUNTY TREASURER shall prepare a list of all real property for which taxes are delinquent. A.R.S. § 42-18106(A)(1).
- December 31 If the BOARD OF SUPERVISORS determines that any property is not worth the amount of taxes, interest, costs, and penalties due, and is also substantially contaminated with hazardous substances or petroleum, the board may reduce the lien for delinquent taxes, interest, costs, and penalties. The delinquent taxes, interest, costs, and penalties may be reduced 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 year, the DEPARTMENT shall increase the total property tax exemption amount (the tax dollar amount), the total assessment limitation amount and the total [household] income limitation amounts for widows, widowers and disabled persons for use in the subsequent tax year (**2010**) which 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).

* See page 8.

2009 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 (2009) . A.R.S. § 42-17153(C)(1).
January 1	The VALUATION DATE for the current valuation year (2009) . A.R.S. § 42-11001(19)(b). Note: For Locally Assessed personal property the “valuation year” and the “tax year” are the same calendar year.
February 2 *	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 2 *	The second one-half of TAXES on all personal property for the prior year (2008) 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 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 year (2008) 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 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 the personal property valuations to the County Treasurer. A.R.S. § 42-19007(A).

* See page 8.

- August 31 * 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 21 * An OWNER or the PERSON IN WHOSE POSSESSION THE PROPERTY IS FOUND may file an appeal of the value of their property within twenty days after the date the Notice of Value is delivered 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 year **(2009)** 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 12 * The COUNTY ASSESSOR shall rule on each petition filed within twenty days after the date it is filed. A.R.S. § 42-19051(B).
- November 2 The first one-half of TAXES on all personal property 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 2 * A PERSON who appeals a County Assessor's decision must file the appeal with either the County Board of Equalization or the State Board of Equalization, as appropriate, within twenty days after the County Assessor's notice of decision. A.R.S. § 42-19052(A)(1) or (2).
- November 2 through December 2 After personal property taxes 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).

* See page 8.

- December 1 The COUNTY BOARD and the STATE BOARD OF EQUALIZATION must hold hearings relating to the personal property Notice of Value and issue all 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 classification of personal property by the County Assessor may appeal directly to the Court on or before December 15. The PROPERTY OWNER may appeal directly to the Court without exhausting the administrative process. A.R.S. § 42-16201(A).
- December 15 A PROPERTY OWNER who is dissatisfied with the valuation or classification of personal property by a County Board of Equalization may appeal to the 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 classification of personal property by the State Board of Equalization may appeal to the 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 tax year (**2010**) for commercial and agricultural use personal property which is 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. § 42-11127(B).

* See page 8.

2009 ASSESSMENT CALENDAR

Section Three

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

REAL AND PERSONAL PROPERTY

TAX ROLL ASSESSMENT CALENDAR DATES

JANUARY 2009

January 1 The property TAX LIEN attaches on the first day of January of the current tax year (**2009**). A.R.S. § 42-17153(C)(1).

January 1 The VALUATION DATE for the current valuation year (**2009**).
A.R.S. § 42-11001(16).

Note: For Centrally Assessed real and personal property the values that are determined in the current "valuation year" (**2009**) are used for the following "tax year" (**2010**).

January 30 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.
Arizona Administrative Code R15-4-201(E).

FEBRUARY 2009

February 2 * On or before February 1 of each year the DEPARTMENT shall mail to each utility company [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 2009

March 2 * The second one-half of TAXES on real and personal property for the prior tax year (**2008**) is due and payable the first day of March.
A.R.S. § 42-18052(A).

* See page 8.

March 16 *

The Mines and Natural Resources Manual shall be made available to taxpayers by the DEPARTMENT by March 15 of the tax year.
Arizona Administrative Code 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" and "tax" years concept, 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 (**2009**) as a service to all affected taxpayers.

APRIL 2009

April 1

On or before April 1 of the current valuation year (**2009**), 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. Arizona Administrative Code R15-4-109.

April 1

On or before April 1 of the current valuation year (**2009**), 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 2009

May 1

The second one-half of TAXES on all real and personal property for the prior tax year (**2008**) 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 (**2009**) 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.

* See page 8.

JUNE 2009

June 15 On or before June 15 of the current valuation year **(2009)**, 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 15 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 electric energy in each district electing to make voluntary contributions and transmit that determination to the Board of Supervisors. A.R.S. § 48-252(B).

JULY 2009

July 15 On or before July 15 of the current valuation year **(2009)**, 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 **(2009)**, 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 2009

August 31 On or before August 31 of the current valuation year **(2009)**, 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 **(2009)**, 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 13 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 **(2009)**. A.R.S. § 42-14003(B).

* See page 8.

OCTOBER 2009

- October 1 Any PROPERTY OWNER who is not satisfied with the valuation of their property as determined by the Department may file a petition with the State Board of Equalization which is postmarked on or before October 1, or within fifteen days of the date the Department mails 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 and personal property is due and payable on October 1 of the current tax year **(2009)**.
A.R.S. § 42-18052(A).

NOVEMBER 2009

- November 2 * The STATE BOARD OF EQUALIZATION shall decide all private [rail] car company appeals on or before October 31 of the current valuation year **(2009)**. A.R.S. § 42-14307(B).
- November 2 * On or before October 31 of the current valuation year **(2009)**, the STATE BOARD OF EQUALIZATION shall transmit to the Department a statement of changes, if any, which it has made to the valuation of private [rail] car company property.
A.R.S. § 42-16166(2)(b).
- November 2 * The first one-half of TAXES on all real and personal property of the current tax year **(2009)** 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 16 * On or before November 15 of the current valuation year **(2009)**, 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 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 27 On or before the fourth Friday in November of the current valuation year **(2009)**, the STATE BOARD OF EQUALIZATION shall transmit to the Department a statement of changes, if any, which it has made to the valuation of any property that is valued by the Department.
A.R.S. § 42-16166(2)(a).

* See page 8.

- November 30 On or before November 30 of the current valuation year **(2009)**, the DEPARTMENT shall transmit to the several County Assessors the valuation 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 **(2009)**, the DEPARTMENT shall transmit to the several County Assessors the valuation of gas, water, electric, 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 **(2009)**, the DEPARTMENT shall transmit a statement of the company's locations, descriptions and valuations of telecommunication companies to the respective County Assessors. A.R.S. § 42-14404(A)(2).

DECEMBER 2009

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

2009 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 (**2009**) 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" (the County Assessor, the Department or the County Board of Supervisors, as appropriate). Within sixty days after receiving the 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 constitutes a consent to the correction. A.R.S. §§ 42-16251 through 42-16258.

January 1
through
December 31

At any time during the current tax year (**2009**) if a COUNTY ASSESSOR or the DEPARTMENT 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, a COUNTY ASSESSOR or the DEPARTMENT may file a Notice of Error with the taxpayer. Within thirty days after receiving the Notice of Error, the taxpayer may file a response with the County Assessor or the Department to consent to or to dispute the error. A failure by the taxpayer to respond constitutes a consent to the correction. A.R.S. §§ 42-16251 through 42-16258.

Note: See also the Locally Assessed Real Property calendar's second February 2009 entry, on page 10, regarding tax lien sales, which can be held on any day in the month of February.