

Arizona Property Tax Roll Timetable
Covering One Complete Cycle Of Appraisal, Assessment, Levy, And Collection
Prepared By Joe Wehrle, Yuma County Assessor
Revised August 2001

Action #	Action	Statute	Action Officer	Action Year	Action Date
1	Gather appraisal salient data (land and building size, age, condition, etc.) on new properties. Canvas and review existing properties for unreported improvements or changes in use.	42-13051, 42-15052	Assessor	Appraisal Year	Annually by December 15
2	Gather sales data (date, amount, condition of sale, etc.) from prior 24 months on existing properties. Conduct sales ratio studies to determine area where re-appraisals are needed.	42-13005	Assessor & DOR	Appraisal Year	No statutorily specified date. First study should be done at the earliest possible date.
3	Conduct necessary re-appraisals. Conduct additional ratio studies on as needed basis.	42-13005, 42-13051	Assessor	Appraisal Year	January through September
4	Provide complete copies of data files to DOR for review.	42-13251	Assessor	Appraisal Year	Statutorily by December 15. Data should be transmitted by October 1 to allow sufficient time for DOR analysis
5	Notify Assessor that FCV/Sales Ratio inequalities exist between or within counties, or, between or within property classes and identify areas where Assessor is not in compliance.	42-13253	DOR	Appraisal Year	No statutorily specified date. Study usually takes 30 days to complete.
6	Address Concerns of DOR and report all property which has not been appraised during the past three years.	42-13003	Assessor	Appraisal Year	On or before November 15
7	Run final sales ratio analysis and issue equalization orders to Assessors, if needed.	42-13254	DOR	Appraisal Year	Statutorily by January 15 of Assessment Year
8	File appeal of DOR equalization order with State Board of Equalization	42-13255	Assessor	Appraisal Year	Statutorily by February 15 of Assessment Year
9	Render decision on appeal of equalization order	42-16159	SBOE	Assessment Year	Within 15 days of receipt of appeal
10	Notify DOR of compliance with equalization order or their intention to file an appeal with the court.	42-16203	Assessor	Assessment Year	Within 60 days of SBOE decision
11	First day to accept applications for valuation protection program.	HCR2008 (2000 2nd Regular Session)	Assessor	Assessment Year	First working day in January
12	Send annual notices of value to property owners and open 60 day period for filing a petition for review of valuation and assessment. Certify to BOS & DOR the date notices were mailed. Appeals may be rejected if they fail to include substantial information. Rejected appeals may be re-filed within 15 days of notice of rejection. Appeals rejected after June 15th may re-file directly to BOE.	42-15101, 42-16051	Assessor	Assessment Year	On or before March 1
13	Centrally valued property owners file reports stating the information required to enable FCV to be determined.	42-14052, 42-14103, 42-14152, 42-14104, 42-14203, 42-14305, 42-14354, 42-14403	DOR	Assessment Year	On or before April 1
14	Receive voter approval to establish a base primary tax levy or to revise and override existing levy limits.	42-17056, 42-17057, 42-17201, 42-17202, 42-17203	County, Cities, Towns, School Districts	Assessment Year	3rd Tuesday in May preceding the Tax Year
15	Notify centrally valued property owners of preliminary FCV.	42-14002, 42-14053, 42-14054, 42-14104, 42-14203, 42-14305, 42-14354, 42-14403	DOR	Assessment Year	On or before June 15
16	Centrally valued property owners may file written application to appear before DOR and be heard concerning preliminary FCV.	42-14002, 42-14306	DOR	Assessment Year	On or before July 15

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17	Conclude meetings with property owners and respond with findings of review. Property owner may file appeal with Board of Equalization within 25 days of Assessor's decision.	42-16055	Assessor	Assessment Year	On or before August 15
18	Notify Centrally valued property owners of decision regarding issues raised in preliminary FCV hearing.	42-14003, 42-14306	DOR	Assessment Year	On or before August 31
19	Determine location, description and amount of centrally valued property in each taxing district and transmit to BOS.	42-14053, 42-14054, 42-14104, 42-14153, 42-14203, 42-14354, 42-14357, 42-14404	DOR	Assessment Year	On or before August 31
20	Hold hearing and render decision on equalization order appeals.	42-16212, 42-16213	Court	Assessment Year	On or before September 1
21	Conduct the necessary re-appraisals to comply with court decision on equalization order appeals.	42-16213	Assessor	Assessment Year	No statutorily defined date. A re-appraisal effort could be accomplished in 120 days
22	Last date to add all new construction that occurred after the annual notices of value were prepared and notify property owner of change in valuation. Property owner may file appeal with Board of Equalization within 25 days of notice of value.	42-15105	Assessor, BOE	Assessment Year	On or before September 30
23	Centrally valued property owners may file appeal of DOR value.	42-14005, 42-14307, 42-16158	SBOE	Assessment Year	On or before October 1
24	Conclude annual notice of value hearings for locally assessed property and enter the results upon the assessment roll. Appeals to Court must be filed within 60 days or December 15th, whichever occurs first.	42-16108, 42-16165	BOE	Assessment Year	On or before October 15
25	Conclude appeal hearings and issue decisions for centrally valued property owners.	42-16165	SBOE	Assessment Year	On or before November 15
26	Last date for all taxing authorities to change boundaries or to form new taxing jurisdictions to be reflected on tax roll.	42-17257	All Taxing Authorities	Assessment Year	On or before November 1
27	Last date to complete hearings and render decision on appeals of new construction property that was noticed pursuant to 42-15105. See Action Item 22.	42-16108	BOE	Assessment Year	On or before the 3rd Friday in November
28	Transmit a statement of changes in valuation of centrally valued properties to BOS	42-16166	SBOE	Assessment Year	On or before the 4th Friday in November
29	File appeal of locally or centrally valued property annual valuation with court.	42-16201, 42-16202, 42-16203	Assessor, DOR, Court	Assessment Year	On or before December 15
30	Certify the assessment roll to the Clerk of the Board of Supervisors.	42-15153	Assessor	Assessment Year	On or before December 20
31	Annual lien date.	42-17153	All Taxing Authorities	Tax Year	January 1
32	First day to accept applications for tax exemption and tax deferral programs.	42-11153	Assessor	Tax Year	First working day in January
33	Extend the assessment roll to all taxing authorities and prepare an abstract of value of locally and centrally valued property adjusted after BOE hearings, together with an estimate of business personal property, unsecured manufactured homes and exempt property. Property shall be abstracted by taxing authority and legal classification and shall summarize the limited value of real and personal property, the primary assessed value, exempt primary assessed value and net primary assessed value, and summarize the full cash value, the secondary assessed value, exempt secondary assessed value and net secondary assessed value of land, buildings and personal property. This abstract is to be used for all budget, truth in taxation & PTOC hearings.	42-15155, 42-17053	BOS	Tax Year	On or before January 20
34	Mail reporting forms to all business personal property owners requesting December 31 fixed asset inventory.	42-15053	Assessor	Tax Year	On or before February 1
35	Prepare a levy limit worksheet for each county, city, town and community college district. Transmit levy limit worksheets to county, cities, towns, community college districts, DOR & PTOC. Cities, towns and community college districts have ten days to notify PTOC that they disagree with levy limit calculations.	42-17052, 42-17054, 42-17107	Assessor	Tax Year	On or before February 10

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36	Make available for public inspection the values determined for calculating levy limits.	42-17055	County, Cities, Towns, Community College Districts	Tax Year	On or before February 15
37	Last day to file for exemption, and tax deferral programs. Persons that fail to file timely may appeal to BOS to restore exempt status. Appeals may not be considered after assessment roll is extended and taxes are due (October 1).	42-11153	Assessor	Tax Year	March 1
38	Arizona State Retirement System, Retirement Plan, Corrections Officer Retirement Plan, Public Safety Personnel Retirement Plan and Elected Officials Retirement Plan notifies Assessor of intent to make voluntary contributions in-lieu of property taxes on property owned by the systems or plans that are not used for governmental purposes.	42-11102	Assessor	Tax Year	On or before April 1
39	Last day to accept personal property reporting forms.	42-15053	Assessor	Tax Year	April 1
40	Prepare estimate of revenue and expenditures for next fiscal year.	42-17101	All Taxing Authorities	Tax Year	On or before 3rd Monday in July
41	Hold public hearings on proposed amounts of revenue and expenditures for next fiscal year.	42-17104, 42-17107	All Taxing Authorities	Tax Year	On or before seven days prior to date taxes are levied.
42	Adopt final budget. Fix levy and assess the amount to be raised from property taxation and set tax rates.	42-17105, 42-17151, 42-17254	All Taxing Authorities	Tax Year	On or before the 3rd Monday in August
43	Compute contributions in-lieu of property tax for remote municipal property and property owned by Arizona State Retirement System, Retirement Plan, Public Safety Personnel Retirement System, Elected Officials Retirement Plan and submit computations to the County School Superintendent and BOS	42-11102, 42-15253	Assessor	Tax Year	On or before the 3rd Monday in August
44	Report to the DOR the amount, by school district, of additional state aid for education and the data used to compute the amount.	15-972	BOS	Tax Year	On or before the 3rd Friday in August
45	Certify the personal property roll to the Treasurer.	42-19007	Assessor	Tax Year	On or before August 25
46	Verify the amounts used to calculate state aid to education and notify BOS of the tax rates to be used for property tax reduction.	15-972	DOR	Tax Year	On or before August 30
47	Last date to mail personal property notice of valuation. Property owner may file petition for review within 20 days. Assessor must respond to petition within 20 days from filing date. Appeal to BOE must be filed within 20 days of Assessor's decision. BOE shall complete hearings and render decision by December 1.	42-16108, 42-19006, 42-19052	Assessor	Tax Year	On or before August 30
48	Last date to accept applications for valuation protection option.	HCR2038 (2002 2nd Regular Session)	Assessor	Tax Year	September 1
49	Review levy limits and notify taxing authorities and BOS of necessary adjustments.	42-17003	PTOC	Tax Year	On or before September 15
50	Extend tax rates to net assessed valuation and transmit tax roll to Treasurer for collection.	42-17152, 42-18003	BOS	Tax Year	On or before October 1
51	Request hearing with PTOC to resolve any dispute over levy limit calculations.	42-17004	County, Cities, Towns, Community College Districts	Tax Year	On or before October 1
52	Last day to make first half tax payment	42-18051, 42-18052	Treasurer	Tax Year	November 1
53	Last date for the Arizona State Retirement System, Retirement Plan, Public Safety Personnel Retirement System, Elected Officials Retirement Plan which is not used for governmental purposes to make first half payment of their voluntary contribution in-lieu of property tax to Treasurer.	42-11102	Treasurer	Tax Year	November 1

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54	Prepare list of all personal property on which first half taxes are unpaid. Forward list to Sheriff for collection. <i>This action is optional.</i>	42-19108	Treasurer & Sheriff	Tax Delinquent Year	December 1
55	Send notice to property owner of intent to sieze and sell personal property. <i>This action is predicated by Action #54.</i>	42-19109	Sheriff	Tax Delinquent Year	No statutorily defined date
56	Last day for new owner of property that was not noticed in annual or supplemental notices of value to file appeal of locally valued property with court.	42-16205	Court	Tax Year	December 15
57	Last day to accept full payment of property tax with no interest.	42-18053	Treasurer	Tax Year	December 31
58	Prepare statewide abstract by county and taxing authority	42-15156	DOR	Tax Delinquent Year	Before April 30
59	Last day to make second half tax payment.	42-18052	Treasurer	Tax Delinquent Year	May 1
60	Last date for the Arizona State Retirement System, Retirement Plan, Public Safety Personnel Retirement System, Elected Officials Retirement Plan which is not used for governmental purposes to make second half payment of their voluntary contribution in-lieu of property tax to Treasurer.	42-11102	Treasurer	Tax Year	May 1
61	Prepare list of all personal property on which taxes are unpaid. Forward list to Sheriff for collection. <i>This action is mandatory.</i>	42-19108	Treasurer & Sheriff	Tax Delinquent Year	May 31
62	Send notice to property owner of intent to sieze and sell personal property. Sheriff has 6 months to either collect the amount due or to sieze the property. After siezure Sheriff has up to one year to sell the property. The Sheriff has to give at least five days notice of his intent to sell the property. Notices must be posted at the property location and two public places in the county. Property owner may redeem the property at any time before the actual sale of the property. Redemption rights terminate after the sale. <i>Note. Most Arizona Sheriff's do whatever they can to keep from siezing property including accepting partial payments until lien is satisfied.</i>	42-19109, 42-19110, 42-19111, 42-19112, 42-19113	Sheriff	Tax Delinquent Year	No statutorily defined date
63	Mail delinquent real property tax notices.	42-18103	Treasurer	Tax Delinquent Year	On or before September 1
64	Prepare list of all real property on which taxes are unpaid.	42-18106	Treasurer	Tax Delinquent Year	On or before December 31
65	Conduct sale of tax liens.	42-18112	Treasurer	Tax Delinquent Year	Any day in February
66	Judicial foreclosure of right of redemption may begin. Lien holder must give property owner and Treasurer notice of intent to foreclose at least 30 days before filing action in court.	42-18201, 42-18202	Treasurer & Court	Tax Delinquent Year 4	Any time after 3 years from lien sale date
67	Administrative foreclosure of right of redemption may begin. This action is only applicable to properties which have been struck off to the State of Arizona (Nobody purchased the lien at the lien sale). Treasurer must give property owner and other parties who have a legal or equitable interest in the property at least 90 days notice of intent to foreclose. Notice must be given by certified mail and posting of property.	42-18251, 42-18261, 42-18264	Treasurer	Tax Delinquent Year 6	Any time after 5 years from lien sale date.
68	Issue tax deed to State of Arizona	42-18258, 42-18267	Treasurer	Tax Delinquent Year 6	After final redemption period has expired
69	Conduct auction of tax deeded parcels held by State of Arizona. A deed to the property sold is executed by the Chairman and Clerk of the Board and delivered to the purchaser. The purchase money shall be paid to the County Treasurer and apportioned to the various taxing authorities in proportion to their current share of taxes charged against the property. <i>Note, not all properties are sold at this auction. Unsold properties are retained and placed upon the following years auction list.</i>	42-18301	BOS	Tax Delinquent Year 6	On or before the first Monday in November