

2024 Annual Calendars of Legal Events and Assessments



Preface

The Arizona Department of Revenue (Department) administers the property tax system in cooperation with the 15 county assessors, among others. One of the administrative duties of the Department is to prepare and maintain publications reflecting standard and statutory appraisal methods and techniques that are used in the identification, classification, valuation, and assessment of property for ad valorem purposes. The Department regularly updates these publications, consistent with the following three update levels, depending on the perceived need:

Review: Publication conforms to standard style and formatting. Legislative and other citations verified. No changes to content, methodology, policy, or practice.

Revision: Includes applicable Review processes. Publication is newly edited. Nonsubstantive legislative changes incorporated. Addition or deletion of information that does not alter methodology.

Rewrite: Includes applicable Review and Revision processes. Major substantive changes made to any combination of content, methodology, policy, or practice.

This publication is a Revision. It supersedes the prior version (February 2023) of this publication and remains effective until replaced. Additional information may be issued as an addendum to this publication or as a separate publication. Due to the flexibility provided for in statute, deadlines and procedures may vary by county. The Department recommends contacting the county assessor of the county in which a subject property is located for detailed information regarding the deadlines and procedures in that jurisdiction. **The information in this publication is based upon laws and rules in effect at the time of publication. Should any content in this publication conflict with current laws or rules, the latter shall be controlling.**

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This publication can be accessed on the Department website at:

https://azdor.gov/sites/default/files/2023-03/PROPERTY_LegalCalendar.pdf.

Authority

Authority to produce this publication is found in Arizona Revised Statutes (A.R.S.) [42-11054\(A\) \(1\) and \(2\)](#). Regarding the weight of authority of this publication, see A.R.S. [42-13051\(B\)\(2\)](#).

Publication Formatting and Style

Publications produced by the Department Property Tax Unit generally follow the rules of citation, format, grammar, punctuation, and related matters found in the following three guides: *Style Manual: An Official Guide to the Form and Style of Federal Government Publications*,¹ *The Chicago Manual of Style*,² and *The Bluebook: A Uniform System of Citation*.³

Changes in Law

Following are notable changes in Arizona law that became effective since the last version of this publication was prepared by the Department, and that may be applicable to the material herein. Although every effort has been made to include all relevant and

¹ United States Government Publishing Office. [Style Manual: An Official Guide to the Form and Style of Federal Government Publications](#), 31st ed. (Washington, DC: U.S. Government Publishing Office, 2016).

² The University of Chicago. [The Chicago Manual of Style](#), 17th ed. (Chicago: University of Chicago Press, 2017).

³ Editors, Columbia Law Review, et al., comps. [The Bluebook: A Uniform System of Citation](#), 21st ed. (Cambridge: Harvard Law Review Association, 2020).

notable changes in law, this section may not be all inclusive. The Department recommends relying on your own research and discretion.

Statutory and Constitutional Changes

This publication has been updated according to the 2023 legislative session (the Fifty-Sixth Legislature, First Regular Session). Statutory and constitutional changes that may be relevant to the publication are listed in the table below.

2023 – Fifty-Sixth Legislature – First Regular Session

Senate Bill [1190](#): Amended (among others) A.R.S. 42-15101

Provided that the final date for mailing notices of value may be extended in the case of a declared state of emergency.

Caselaw Changes

There were no changes in Arizona caselaw that were notable and applicable to the material in this publication since the prior version was published.

Table of Contents

Preface	i
Authority.....	ii
Publication Formatting and Style.....	ii
Changes in Law.....	ii
Statutory and Constitutional Changes.....	iii
Caselaw Changes.....	iii
Introduction	1
Definitions.....	2
Due Date and Filing Date.....	4
Terminology.....	4
Section One	6
Locally Assessed Real Property Tax Roll Assessment Calendar Dates.....	6
Section Two	28
Locally Assessed Personal Property Tax Roll Assessment Calendar Dates.....	28
Section Three	34
Centrally Valued Property Tax Roll Assessment Calendar Dates.....	34
Section Four	40
Statutory Requirements with No Established Calendar Dates.....	40

Introduction

The assessment of property for the purposes of taxation is facilitated by statutorily prescribed events that occur on specific calendar dates, and by actionable activities that the Department, county assessor, or property owner must complete on or before specified due dates. The *Annual Calendars of Legal Events and Assessments (Legal Calendar)* has been prepared to provide assessment personnel and other interested parties with this information.

The *Legal Calendar* is divided into four sections. The first three sections contain property tax calendars of legal events and assessments according to the type of property being assessed: the locally assessed⁴ real property calendar, the locally assessed personal property calendar, and the centrally valued⁵ property calendar. The fourth section contains a listing of actionable statutory provisions that do not include established calendar dates.

Although every effort has been made to include herein all pertinent legal events and assessments, the *Legal Calendar* may not be all inclusive. The Department recommends relying on your own research and discretion.

The following sections contain information that will assist in using the *Legal Calendar*, including relevant statutory definitions, details regarding the terms “due date” and “filing date,” and frequently-used terminology.

⁴ Locally assessed property is valued by the county assessor, e.g., agricultural, business, and residential property.

⁵ Centrally assessed property, called “centrally valued property” in the Arizona property tax system, is valued by the Department, e.g., mining, railroad, and utility property.

Definitions

The following definitions, set forth in A.R.S. [42-11001 \(1\) to \(20\)](#), are applicable to many of the entries in the property tax assessment calendars in this publication.

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 Saturday, Sunday or a legal holiday.
6. **“Full cash value”**, for property tax purposes, means the value determined as prescribed by statute. If a statutory method is not 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 primary and secondary property taxes on property described in section 42-13304. 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 and secondary property taxes on all property except property described in section 42-13304.

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 or 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, that is not included as 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. **“Residential treatment and education facility”** means any residential facility that is subject to title 15, chapter 10, article 6.
15. **“Roll”** means the assessment and tax roll.
16. **“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 that are levied pursuant to an election to exceed a budget, expenditure or tax limitation.
17. **“Tax year”** for all property means the calendar year in which the taxes are levied.
18. **“Valuation”** means the full cash value or limited property value that is determined for real or personal property, as applicable.

19. **“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.

20. **“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.

Due Date and Filing Date

Arizona law defines “due date” as **“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 Saturday, Sunday or a legal holiday.”** A.R.S. [42-11001\(5\)](#) (emphasis added).

Accordingly, the due dates set forth herein **may need to be adjusted to correspond with year-to-year variations in the date or day of the week.**

With respect to property tax payments and filings, except for petitions or notices of appeal, the item is “deemed filed and received...on the date shown by the postmark or other official mark”, or under certain circumstances “on the mailing date as established by competent evidence introduced by the sender.” A.R.S. [1-218\(A\)](#). Similarly, for petitions and notices of appeal, the “postal service postmark dates are evidence of the date petitions were filed”. A.R.S. [42-16051\(D\)](#).

Regarding filings and payments made in person, especially those made on the last possible date, it is important to note that some government offices may be subject to reduced operating hours or closure on certain days of the week (e.g., Fridays).

Terminology

In this publication:

- “Department” or “department” indicates the Department of Revenue, unless another department is specified.
- “Director” or “director” indicates the Director of the Department of Revenue, unless another department is specified.

- “Taxpayer” or “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.
- “Petitioner” or “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 property valuation or classification appeal or an error correction appeal with the county assessor, board of equalization, or tax court.
- “The Court” or “the court” indicates the Arizona Tax Court, unless the context otherwise requires or another court is specified.

2024 Assessment Calendar

Section One

Locally Assessed (valued by the County Assessor)

Real Property Tax Roll Assessment Calendar Dates

2024 Arizona Revised Statute Legal Dates	
January through February	The assessor must notify a property owner regarding whether the assessor has approved or disapproved the agricultural classification of the owner’s property on or before the date on which the assessor next mails the owner a Notice of Value for the property. Any owner not granted agricultural classification by the county assessor may appeal that decision. A.R.S. 42-12155 (A) and (C) .
January through February	Except for properties affected by an equalization order, ...on any date before March 1 of each year the county assessor shall notify [i.e., send a Notice of Value to] each owner of record, or purchaser under a deed of trust or an agreement of sale, of property that is valued by the assessor as to the property’s full cash value and the limited property value, if applicable, to be used for assessment purposes. The notice under this section shall be in writing and shall be mailed, delivered by common carrier, or on request of the taxpayer transmitted electronically to the person’s last known mailing, delivery or electronic address. A.R.S. 42-15101 (A) and (B) . The notice reflects the property values set during the current valuation year (2024) for placement on the rolls for the coming tax year (2025).
January 1 through March 1	Between the first Monday in January and March 1 of the current tax year (2024) 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)(1) and (B) and 42-11153(A) .
January through March	Within ten days after receiving an initial affidavit of eligibility for property tax exemption from certain nonprofit organizations, the assessor, upon request, shall issue a receipt for the affidavit. A.R.S. 42-11104(D) and 42-11109(B) .
January 1	The valuation date of the year preceding the year in which taxes are levied. A.R.S. 42-11001(19) and 42-13051(B)(2) . Note: For locally assessed real property, the values that are determined in the current valuation year (2024) are used for the following tax year in which the taxes are levied (2025).
January 1	The property tax lien attaches on the first day of January of the current tax year (2024). A.R.S. 42-17153(C)(1) .
January 2 through March 31	After January 1, but before April 1 of the current tax year (2024), a taxpayer may file a claim with the county assessor for residential property tax deferral for that tax year. A.R.S. 42-17303 and 42-17305(A) .
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 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 of the valuation year and shall be for the valuation year in which the order is issued. At the same time the county assessor 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 or by email. 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 valuation year. The Department must also report to the Property Tax Oversight Commission regarding the accuracy of valuations that were reported in prior years. A.R.S. 42-13251 et seq.
January 20 (Saturday)	On or before January 20 of each year, the clerk of the board of supervisors must make an abstract of the tax roll for the current tax year (2024) that contains the valuations by each taxing jurisdiction of all property in the county. The clerk must file a copy of the abstract with the board of supervisors, the state or county board of equalization, and the Department. A.R.S. 42-15155 (A) and (B) .
January 31	“If the ownership or the lessor or lessee of the [agricultural] property changes or if there is a change in the lease as abstracted..., a new statement shall be filed with the assessor within three months after the change or before January 31, whichever is later.” A.R.S. 42-13102(C) .
January 31	On or before January 31, the assessor must mail a notice to each taxpayer who claimed a deferral of taxes for the preceding tax year (2023) stating that the taxpayer must file another claim before April 1, in order to receive a deferral of taxes for the new tax year (2024) . A.R.S. 42-17305(A) and 42-17310(A) .
January 31	With respect to sales ratio studies, “[f]or a sale that requires a change in a parcel’s legal description, the assessor shall transmit the property value affidavit to the Department by January 31 of the year following the calendar year of recording.” A.A.C. R15-4-118(C)(2) .
February 1 through February 29	The tax lien sale of real property 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) .

<p>February 10 (Saturday)</p>	<p>On or before February 10 of the current tax year (2024), 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. 15-1461.01(A), 42-17052(A), and 42-17107(A).</p>
<p>February 10 (Saturday)</p>	<p>On or before February 10 of the current tax year (2024), 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).</p>
<p>February 10 (Saturday)</p>	<p>On or before February 10 of the current tax year (2024), 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).</p> <p>When the assessor transmits valuations pursuant to A.R.S. 42-17052, the assessor shall also transmit to each city, town, and community college district that imposes a primary property tax, to each fire district that imposes a secondary property tax, and to the Property Tax Oversight Commission a final levy limit worksheet. A.R.S. 42-17054(A).</p>
<p>February 15</p>	<p>On or before February 15 of each year, the county treasurer must submit a report to the Department of all returns and payments received for the preceding calendar year (2023), and to the Joint Legislative Budget Committee of all returns and payments received for the preceding calendar year (2023) that were related to leases of</p>

	government property improvements that are owned by the government lessor. A.R.S. 42-6204(F) (1) and (2) .
February 15	On or before February 15 of the current valuation year (2024), 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 A.R.S. 42-13255 .
February 29	Final date to file initial property tax exemption application or furnish required evidence. “A failure by a taxpayer who is entitled to an exemption to make an initial affidavit as required by section 42-11152 or furnish evidence required by this article between the first Monday in January and March 1 of the [current tax year (2024)] constitutes a waiver of the exemption.” A.R.S. 42-11153(A) .
March 1 through March 30	The Director may extend the final date for mailing Notices of Value beyond March 1 for a period of no more than 30 days for delays caused by an act of God, flood, fire, or declared state of emergency. A.R.S. 42-15101(D) .
March 1 through April 29	Because the assessor may send the real property Notice of Value any time from January 1 to the last day of February (see A.R.S. 42-15101(A)), the date range for filing a first-level administrative appeal with the assessor could be any time from March 1 to April 28 (or 29) (see A.R.S. 42-16051(D)). After the assessor mails a Notice of Value, the property owner may inquire of, and be advised by, the assessor regarding the property value that was placed on the roll (for tax year 2025). A.R.S. 42-15101(F) .
March 1 or after	If a widow, widower, person with a disability, or organization that is recognized as being exempt from federal income tax by the Internal Revenue Service under 501(c) of the Internal Revenue Code, submits

	a petition after the exemption application deadline, that person or organization may have the resulting waiver of the exemption redeemed by the county board of supervisors at any regular meeting, but no taxes that were due and payable before the petition was submitted may be refunded or abated. A.R.S. 42-11153(B) .
March 1	The county assessor shall send a notice of reapplication to a resident who has previously qualified for the Property Valuation Protection Option (Senior Freeze Program) property valuation program six months before the date of the three-year reapplication requirement (which is September 1). See Ariz. Const. art. IX, sec. 18(7) .
March 1	“At the request of a county assessor who receives an equalization order issued by the department...the state board shall hold a hearing and issue its decision within fifteen days after receipt of an appeal pursuant to section 42-13255 .” A.R.S. 42-16159(A) . (Assessor must appeal the order on or before February 15 of the valuation year.)
March 1	The second one-half of taxes on real property for the prior tax year (2023) is due and payable the first day of March. A.R.S. 42-18052(A) .
March 30 (Saturday)	The final date the assessor can mail a Notice of Value in situations where the Director has authorized an extension of the mailing date beyond March 1 for a period of not more than 30 days. A.R.S. 42-15101(D) .
March 31 (Sunday)	The final date a taxpayer may file a property tax deferral claim. After January 1, but before April 1 of the current tax year (2024) , a taxpayer may file a claim with the county assessor for residential property tax deferral for that tax year. A.R.S. 42-17303 and 42-17305(A) .
April 1	Any special taxing district that is subject to voluntary contributions and that 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. 48-242(B) .
April 1	On or before the first day of April, the State Retirement Plans shall inform the county assessor of the county in which their property is located whether the Plan will pay a government property lease excise tax (GPLET) or make a voluntary contribution. A.R.S. 42-11102(C) .
April 29	The final date a petitioner may file a first-level administrative appeal with the county assessor. On receipt of a Notice of Value (for valuation year 2024 / tax year 2025), any property owner who is dissatisfied with the valuation or classification of their real property may file a petition with the assessor. The petition must be filed within 60 days after the date the assessor mailed the Notice of Value or Amended Notice of Value. A.R.S. 42-15104(1) and 42-16051 (A) and (D) .
April 29	Before April 30, the Department shall prepare and transmit copies of the statewide abstract, containing the current tax year (2024) values by county and taxing jurisdiction 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 (A) and (B) .
May 1	If the Department or county assessor is dissatisfied with the determination by the State Board of Equalization of an appeal of an equalization order under A.R.S. 42-16159 , a further appeal may be filed with the tax court within 60 days after the decision of the State Board. A.R.S. 42-16203(C) .
May 1	The second one-half of taxes on real property for the prior tax year (2023) is delinquent after 5:00 p.m. on May 1. If May 1 falls on 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) .
May 1	Any special taxing district that is subject to voluntary contributions, and that 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) .
June 1 (Saturday) or after	Any person holding a certificate of purchase and desiring to pay subsequent taxes, accrued interest, and related fees may do so on or after June 1. A.R.S. 42-18121(A) .
June 15 (Saturday)	If an administrative appeal filed with the county assessor is rejected because it fails to include substantial information, and if the notice of rejection is mailed, the petitioner may file an amended petition on or before June 15 with the assessor within 15 days after the date on which the notice of rejection was mailed. A.R.S. 42-16053(1) .
	If a notice of rejection is mailed after June 15, the petitioner may appeal within 15 days to the county board of equalization or State Board of Equalization, as applicable. A.R.S. 42-16053(2) (a) and (b) .
June 17	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 17	On or before the third Monday of June, the county assessor shall transmit the value of "remote municipal property" to the county board of supervisors. A.R.S. 42-15252(C) .
June 17	On or before the third Monday of June of each tax year, the Department shall calculate the assessment ratios necessary for

	<p>primary and secondary tax purposes for all Class Seven¹ properties and transmit those ratios to the counties². Arizona Administrative Code (A.A.C.) R15-4-401(A).</p> <p>Notes:</p> <ol style="list-style-type: none"> 1. What was property Class Seven when this A.A.C. Rule was written is now property Class Five, pursuant to Laws 1999, Ch. 344, 9 through 20 (H.B. 2634). However, R15-4-401 still refers to property Class Seven. 2. The Department transmits these ratios directly to the county assessors.
<p>June 30 (Sunday)</p>	<p>At the end of a fiscal year, the director of the Arizona Department of Housing (A.R.S. 33-1409(7)) shall notify all county assessors to waive the assessment for the Mobile Home Relocation Fund for any year if the Fund exceeds eight million dollars. If the Fund is less than six million dollars, the director may reinstate the assessment. A.R.S. 33-1476.03 (B) and (C) and 33-2151 (2) and (3).</p>
<p>June 30 (Sunday)</p>	<p>No later than June 30 of each year, a government lessor must provide the county assessor with a complete list of all development agreements between the government lessor and the prime lessees, including the commencement and termination dates of the agreements, the names and addresses of the prime lessees, and the locations of the properties that are subject to the agreements. A.R.S. 42-6206(E).</p>
<p>June 30 (Sunday)</p>	<p>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 and the number of individuals living in organized school districts that are qualified and approved for the Property Valuation Protection Option (Senior Freeze Program), and shall use the money in the Fund to proportionately reduce the primary</p>

	<p>school district taxes on the property of these qualified and approved individuals for the following tax year (2025). A.R.S. 42-17401 (A), (C), and (E). See Ariz. Const. art. IX, sec. 18(7).</p>
July 15	<p>On or before the third Monday in July, the governing body of each county and 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) and (C).</p>
August 1	<p>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 (2024). 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).</p>
August 1	<p>If an application for reclassification as historic property is denied by the State Historic Preservation Officer, the property owner may appeal the decision to the tax court. A.R.S. 42-12103(E).</p>
August 1	<p>On or before August 1 of the current valuation year (2024), the county assessor shall mail to the last known mailing address of each golf course owner or manager the form prescribed by the Department to report the data needed to calculate the economic obsolescence adjustment to value. A.R.S. 42-13152(D)(6).</p>

<p>August 1</p>	<p>On or before August 1 of the current valuation year (2024), the county assessor shall mail to the last known mailing address of the managing entity of timeshare property 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).</p>
<p>August 5</p>	<p>The governing body of each county, city, or town shall hold a public hearing and special board meeting on or before the 14th day before the day on which it levies taxes (the 3rd Monday in August). Any taxpayer may appear and be heard regarding any proposed expenditure or tax levy. A.R.S. 42-17104(A).</p>
<p>August 15</p>	<p>Upon the written request of an administrative appeal petitioner, the county assessor shall meet with the petitioner. A.R.S. 42-16054(A). In all cases, the county assessor shall consider the petition and rule on each petition by August 15 of the valuation year (2024). A.R.S. 42-16055(A).</p> <p>If a petitioner’s request is denied, in whole or in part, by the county assessor, the petitioner may appeal to the county board of equalization or State Board of Equalization, as appropriate, or to the tax court within 25 days after the assessor’s decision is mailed. A.R.S. 42-16056(C) (1) to (3) and 42-16157(A).</p> <p>“A person who files a petition with the county assessor pursuant to section 42-16051 may file an appeal with the court within sixty days after the date of mailing the most recent administrative decision relating to the petition or subsequent administrative appeal.” A.R.S. 42-16201(B).</p>
<p>August 19</p>	<p>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 and the district, if</p>

	required, shall, on or before the third Monday in August of each year, compute the district's gross contribution. A.R.S. 48-242(B) .
August 19	On or before the third Monday in August of the tax year (2024) , the governing body of each county, city, town, community college district, and school district shall fix, levy, and assess the amount to be raised from primary and secondary property taxation. A.R.S. 42-17151(A)(1) .
August 23	Not later than the Friday following the third Monday in August of the tax year (2024) , 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 (2024) , the Department shall verify all the amounts and 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 method must submit all necessary income and expense information to the county assessor before September 1 of the year (2024) immediately preceding the year (2025) for which the property will be valued. A.R.S. 42-13204 .
September 1 (Sunday)	To be eligible for the Property Valuation Protection Option (Senior Freeze Program), a qualifying resident must file an application and furnish any other documentation required by the county assessor on or before September 1. Ariz. Const. art. IX, sec. 18(7) . See A.R.S. 42-17401 .
September 1 (Sunday)	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 5	Not later than September 5 of the current tax year (2024), 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 9	If a petitioner’s request is denied, in whole or in part, by the county assessor, the petitioner may appeal to the county board of equalization or State Board of Equalization, as appropriate, or to the tax court within 25 days after the assessor’s decision is mailed. In cases where the county assessor replied on August 15, the last date to file this appeal is September 9. A.R.S. 42-16056(C) (1) to (3) and 42-16157(A) .
September 10	Not later than September 10 of the current tax year (2024), 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 the property tax reduction for Additional State Aid for Education. A.R.S. 15-972(F) .
September 15 (Sunday)	On or before September 15 of the current tax year (2024), the Property Tax Oversight Commission shall notify a political subdivision, special taxing district, fire district, or school district and the county board of supervisors of any incorrectly calculated tax levy and rate and of any necessary adjustments required to correct the same. A.R.S. 42-17003(B)(2) (a) to (c) .
September 20	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 (2024) to the board of supervisors and the county school superintendent. A.R.S. 42-11102(C) (2) and (3) (a) and (b) .

September 30	Not later than September 30 of the current tax year (2024) , the clerk of the board of supervisors shall report to the Department the data processing specifications used in the calculation of Additional State Aid for Education, and include copies of at least two actual tax bills for properties that are Class Three, owner-occupied primary residences from each distinct tax area. A.R.S. 15-972(G) (1) and (2) .
September 30	Not later than September 30 of the current valuation year (2024) , 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	<p>On or before September 30 of the current valuation year (2024), the county assessor shall notify the property owner of any change in valuation or property classification (for tax year 2025) 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 (2023) and before October 1 of the current valuation year (2024). A.R.S. 42-15105(1). This Supplemental Notice of Value is also referred to as a September Notice of Change.</p> <p>The property owner has 25 days to appeal the change to the State Board of Equalization, if the property is located in a county with a population of 500,000 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).</p>
October 1	“The government lessor shall...submit a return to the county treasurer on a return form prescribed by the department...and submit a copy of the return to the prime lessee.... The return form shall be made

	available by the county treasurer at least sixty days before the [excise] taxes are due....” (which is December 1). A.R.S. 42-6204(B) .
October 1	On or before October 1 of the current tax year (2024), the political subdivision or district 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 (2024), the county board of supervisors shall deliver the assessment and tax roll and the crossindex 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 real property is due and payable on October 1 of the current tax year (2024). A.R.S. 42-18052(A) .
October 12 (Saturday)	No later than October 12 of the current tax year (2024), 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 14 (Holiday)	“A person who files a petition with the county assessor pursuant to section 42-16051 may file an appeal with the court within sixty days after the date of mailing the most recent administrative decision relating to the petition or subsequent administrative appeal.” A.R.S. 42-16201(B) . In cases where the county assessor replied on August 15, the last date to file this appeal is October 14.
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

	<p>decisions within 10 days after the hearings but not later than October 15 of each valuation year. A.R.S. 42-16108(A) and 42-16165.</p>
	<p>Any party, or the Department, that is dissatisfied with the final decision of the State Board of Equalization may appeal the decision to the tax court within 60 days after the date of mailing of the State Board's decision. A.R.S. 42-16203 (A) and (C).</p>
<p>October 25</p>	<p>The last date for property owners to appeal the valuation or classification in a Supplemental Notice of Value 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 the valuation year, of a change in valuation or property 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 (2023) and before October 1 of the current valuation year (2024). An appeal to the tax court relating to a change in assessment must be filed within 60 days after the date of mailing that is shown on the Board's decision. A.R.S. 42-15105 and 42-16205.</p>
<p>November 1</p>	<p>On or before November 1 of the current valuation year (2024), the governing body of each city, town, school district, community college district, and all other Special Taxing Districts, shall file with the Department and the appropriate county assessor information regarding any boundary changes of existing or newly created taxing districts. This deadline may be extended by the Director, upon request of the governing body of any taxing jurisdiction, made on or before November 30 of the current valuation year, but the extension may not go beyond December 20 of the current valuation year. A.R.S. 42-17257 (A) and (B).</p>

November 1	The first one-half of taxes on real property for the current tax year (2024) is delinquent after 5:00 p.m. on November 1. If November 1 falls on 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 4	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 (2024) . A.R.S. 42-11102(C)(4) .
November 15	On or before November 15 of each 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	If an original administrative appeal is related to a Supplemental Notice of Value (see A.R.S. 42-15105), also referred to as a September Notice of Change, the deadline for the county board of equalization or the State Board of Equalization to complete a hearing and issue a decision is extended to the third Friday in November of the valuation year (2024) . A.R.S. 42-16108(B) and 42-16165(2) .
November 22	On or before the fourth Friday in November of the current valuation year (2024) , the State Board of Equalization shall transmit to each county assessor a statement of any changes, if any, that the Board has made to the valuation or classification of any property within the county that is valued by the assessor. A.R.S. 42-16166(1) .
December 1 (Sunday)	On or before December 1 of the current valuation year (2024) , the county assessor shall notify a resident who has applied on or before September 1 for the Property Valuation Protection Option (Senior Freeze Program) for the subsequent tax year (2025) , that the application was either approved or denied. Ariz. Const. art. IX, sec. 18(7) .

<p>December 1 (Sunday)</p>	<p>On or before December 1, the county school superintendent will file with the county assessor and the board of supervisors a transcript of the boundaries of each school district within the county. These boundaries shall become the legal boundaries of the districts as of the following July 1. A.R.S. 15-442(A).</p>
	<p>If the county school superintendent and county assessor determine that the boundaries of any school district are in conflict with one another or with other intersecting legal boundaries, traverse within a legally described boundary or are incorrectly described, the county school superintendent shall change, reconcile and describe the school district boundaries accurately and shall make a report of those boundary adjustments to the board of supervisors.</p> <p>A.R.S. 15-442(C).</p>
<p>December 1 (Sunday)</p>	<p>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 prescribed in paragraphs one and two 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).</p>
<p>December 1 (Sunday)</p>	<p>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. 42-18053, and the county treasurer shall assess a penalty of five percent of any part of the tax not paid by December 1. A.R.S. 42-6204 (A) to (D).</p>
	<p>A prime lessee who (1) becomes subject to the excise tax after the</p>

	beginning of the current calendar year / tax year in which taxes are due (i.e., if a lease term <u>begins</u> or if an abatement period <u>ends</u>), 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 <u>ends</u> or if an abatement period <u>begins</u>), 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 10	“On or before December 10th of each year, the company must request in writing that the County Assessor reclassify its [military reuse zone] property for the next valuation year.” Arizona Commerce Authority (ACA), Military Reuse Zone Program Guidelines (Phoenix: ACA 2018), para. (C)(ii).
December 15 (Sunday)	On or before December 15, the Department shall post the adjusted government property lease excise tax (GPLET) rates for the following calendar year / tax year (2025) on its official website and shall transmit those rates to each county treasurer. A.R.S. 42-6203(B)(3) .
December 15 (Sunday)	Not later than December 15 of the current valuation year (2024), the county assessor shall identify all real property in the county that is subject to taxation and that is not valued by the Department. The county assessor shall determine the full cash value of all such taxable real property as of January 1 of the next year, and shall list that property and its valuation for use on the tax roll for the subsequent tax year. A.R.S. 42-13051 (A) and (B) (1) to (3) .
December 15 (Sunday)	No later than December 15 of the current valuation year (2024), 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) .

<p>December 15 (Sunday)</p>	<p>On or before December 15 of the calendar year preceding the valuation year, each county assessor shall provide complete copies of data files and proposed assessments to the Department. A.R.S. 42-13251(C).</p>
<p>December 15 (Sunday)</p>	<p>A property owner who is dissatisfied with the valuation or classification of the property as determined by the county assessor may appeal directly to the court as provided by this article on or before December 15 regardless of whether the person has exhausted the administrative remedies under this chapter, except as provided in [A.R.S. 42-16201(B)]. A.R.S. 42-16201(A).</p> <p>“A person who files a petition with the county assessor pursuant to section 42-16051 may file an appeal with the court within sixty days after the date of mailing the most recent administrative decision relating to the petition or subsequent administrative appeal.” A.R.S. 42-16201(B).</p> <p>“Filing an appeal with the court suspends and renders subject to dismissal any pending administrative proceeding filed by the taxpayer relating to any issue that is or may be determined by the court under a pending appeal.” A.R.S. 42-16201(C).</p>
<p>December 15 (Sunday)</p>	<p>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 60 days after the date the board mailed its final decision or by December 15, whichever is later. A.R.S. 42-16202(A).</p>
<p>December 15 (Sunday)</p>	<p>If a former owner of property did not have a pending appeal before the tax court or did not receive a final judgment or dismissal regarding the appeal, then “[a] new owner of property that was valued by the assessor and that changed ownership before December 15 of the valuation year may appeal the valuation or legal classification to court</p>

	<p>on or before December 15 of the valuation year.” A.R.S. 42-16205.01(A)(1).</p> <p>“If the change of ownership occurs after December 15 of the valuation year, the new owner may appeal to tax court by December 15 of the year in which the taxes are levied.” A.R.S. 42-16205.01(A)(2).</p>
December 20	<p>On or before December 20 of each year, the county assessor shall complete and certify the assessment roll and deliver it to the clerk of the board of supervisors. A.R.S. 42-15153 (A) and (B).</p>
December 31	<p>On or before December 31 of each year, the Department shall increase the total allowable property tax exemption amount, the total assessment limitation amount, and the total household income limitation amount for widows, widowers, and persons with a disability for use in the subsequent tax year. These adjusted amounts are based on the average annual percentage increase, if any, in the GDP price deflator for the two most recent complete state fiscal years. A.R.S. 42-11111(C).</p>
December 31	<p>The owner of property that no longer qualifies for historic property classification shall notify the county assessor of the change before the next January 1. A.R.S. 42-12106(B).</p>
December 31	<p>If a taxpayer who allowed the first one-half of property taxes for the current tax year 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) and 42-18053(B).</p>
December 31	<p>If the total amount of property taxes is 100 dollars or less, any amount of the taxes that is unpaid becomes delinquent after December 31 at 5:00 p.m. A.R.S. 42-18052(C)(2).</p>

December 31	On or before December 31 of each tax year, the county treasurer shall prepare a list of all real property for which property taxes are delinquent. A.R.S. 42-18106(A)(1) .
December 31	<p>If the board of supervisors determines that any real property is not worth the amount of taxes, interest, costs, and penalties due, or that the property would not sell for that total amount, the board may “compromise” the taxes due. If the board determines 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 required to mitigate such conditions at the property. A.R.S. 42-18124(A) and (D)(1).</p> <p>“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.” A.R.S. 42-18124(D)(2) (emphasis added).</p> <p>“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(D)(3) (emphasis added).</p>

2024 Assessment Calendar

Section Two

Locally Assessed (valued by the County Assessor)

Personal Property Tax Roll Assessment Calendar Dates

2024 Arizona Revised Statute Legal Dates	
January 1	January 1 is the valuation date for the current valuation year / tax year (2024). See A.R.S. 42-11001(20)(b) .
January 1	The property tax lien attaches on the first day of January of the current tax year (2024). A.R.S. 42-17153 (A) and (C)(1) . Note: For locally assessed personal property, the valuation year and the tax year are the same calendar year. A.R.S. 42-11001 (17) and (20)(b) .
January 30	The county treasurer shall deliver the delinquent tax bill to the sheriff within 30 days after the amount due under A.R.S. 42-18052(C)(1) (100 dollars or less) becomes delinquent. A.R.S. 42-19108(A)(2) . See tax payment entry for December 31.
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, requesting a correct report of taxable personal property. A.R.S. 42-15053(A) .
March 1	The second one-half of taxes on personal property for the prior valuation year / tax year (2023) is due and payable on the first day of March. A.R.S. 42-18052(A) .
April 1	On or before April 1 of each year, 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. A.R.S. 42-15053(A) .

<p>April 2 through August 30</p>	<p>The county assessor may send the personal property Notice of Value any time from April 2 to August 30. A.R.S. 42-19006(A).</p>
<p>May 1</p>	<p>On written request and for good cause shown, the county assessor may extend for up to 30 days the time for filing the required report of taxable personal property. A.R.S. 42-15053(A).</p>
<p>May 1</p>	<p>The second one-half of taxes on personal property for the prior valuation year / tax year (2023) is delinquent after 5:00 p.m. on May 1. If May 1 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).</p> <p>“After personal property tax becomes 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....” A.R.S. 42-19108(A).</p>
<p>May 2 through September 29</p>	<p>Because the county assessor may send the personal property Notice of Value any time from April 2 to August 30, the date range for filing a first-level administrative appeal with the assessor could be any time from May 2 through September 29. A.R.S. 42-19006(A) and 42-19051(A).</p>
<p>May 22 through October 19</p>	<p>The county assessor shall rule on each administrative appeal petition within 20 days after the date it was filed. A.R.S. 42-19051(B). Because a first-level administrative appeal could be filed any time from May 2 through September 29, the date range for the county assessor to rule on the appeal could be any time from May 22 through October 19.</p>

May 31	The county treasurer shall deliver the delinquent tax bill to the sheriff within 30 days after the second installment becomes delinquent. A.R.S. 42-19108(A)(2) . See tax payment entry for May 1.
June 11 through November 8	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 20 days after the date of the county assessor’s notice of refusal or decision. A.R.S. 42-19052(A)(1) or (2) . Because a first-level administrative appeal could be ruled upon by the county assessor any time from May 22 through October 19, the date range for a second-level administrative appeal could be any time from June 11 through November 8.
August 25 (Sunday)	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	The final date the county assessor can mail the personal property Notice of Value. On or before August 30 of each year, the assessor shall mail a Notice of Value to the owner or the person in possession of personal property. A.R.S. 42-19006(A)(1) and (2) .
September 29 (Sunday)	The final date a petitioner may file a first-level administrative appeal with the county assessor. The owner or person in possession of taxable personal property may file an appeal of the valuation or classification of the property within 30 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 personal property for the current valuation year / tax year (2024) is due and payable on October 1. A.R.S. 42-18052(A) . If the total amount of taxes is 100 dollars or less,

	the entire amount is due and payable on October 1. A.R.S. 42-18052(C)(1) .
October 19 (Saturday)	The final date the county assessor may rule on a first-level administrative appeal petition. The county assessor shall rule on each administrative appeal petition within 20 days after the date it was filed. A.R.S. 42-19051(B) .
November 1	The first one-half of taxes on personal property for the current valuation year / tax year (2024) is delinquent at 5:00 p.m. on November 1. If November 1 falls on 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) .
	“After personal property tax becomes 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....” A.R.S. 42-19108(A) .
November 8 (affected by weekend start date)	The final date a second-level administrative appeal may be filed. 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 20 days after the date of the county assessor’s notice of refusal or decision. A.R.S. 42-19052(A)(1) or (2) .
December 1 (Sunday)	The Department is to prescribe depreciation tables for locally assessed personal property in Class One, Class Two, and Class Six. A.R.S. 42-13054 .
	The Department shall adjust depreciation schedules used to value personal property. A.R.S. 42-13353 .

	Note: December 1 is an internal Department “target” date. These actions are related to publishing the Business Personal Property Manual .
December 1 (Sunday)	All county boards of equalization 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 1 (Sunday)	The county treasurer may deliver the delinquent tax bill to the sheriff within 30 days after the first installment becomes delinquent. A.R.S. 42-19108(A)(1) . See entry for November 1.
December 10	“On or before December 10th of each year, the company must request in writing that the County Assessor reclassify its [military reuse zone] property for the next valuation year.” Arizona Commerce Authority (ACA), Military Reuse Zone Program Guidelines (Phoenix: ACA 2018), para. (C)(ii).
December 15 (Sunday)	A property owner who is dissatisfied with the valuation or classification of the property as determined by the county assessor may appeal directly to the tax court on or before December 15. A.R.S. 42-16201(A) .
December 15 (Sunday)	A property owner who is dissatisfied with the valuation or classification of the property as determined by a county board of equalization may appeal to the tax court within 60 days of the date of mailing of the county board of equalization’s decision, or by December 15, whichever is later. A.R.S. 42-16202(A) . The assessor or the Department may also file a judicial appeal in the same manner if the county board of equalization ordered a reduction in the valuation of any property. A.R.S. 42-16202(B) .

	<p>Any party, or the Department, that is dissatisfied with the valuation or classification of property reviewed by the State Board of Equalization may appeal to the tax court within 60 days of the date of mailing of the State Board of Equalization’s decision. A.R.S. 42-16203 (A) and (C).</p>
December 31	<p>On or before December 31 of each year, the Department shall increase the maximum amount of the property tax exemption applicable in the following tax year (2025) for commercial and agricultural personal property. This annual adjustment 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(B).</p>
December 31	<p>If the total amount of property taxes is 100 dollars or less, any amount of the taxes that is unpaid becomes delinquent after December 31 at 5:00 p.m. A.R.S. 42-18052(C)(2).</p> <p>“After personal property tax becomes 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....” A.R.S. 42-19108(A).</p>

2024 Assessment Calendar

Section Three

Centrally Valued (valued by the Department)

Real and Personal Property Tax Roll Assessment Calendar Dates

2024 Arizona Revised Statute Legal Dates	
January 1	The valuation date for the current valuation year (2024) . A.R.S. 42-11001(19) . Note: For Centrally valued real property <u>and</u> personal property, the values that are determined in the current “valuation year” (2024) are used for the following “tax year” (2025) . A.R.S. 42-11001(20)(a) .
January 1	The property tax lien attaches on the first day of January of the current tax year (2024) . A.R.S. 42-17153(C)(1) .
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 1	On or before February 1 of each year, the Department shall mail to each utility company 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 1	The second one-half of taxes on real and personal property for the prior tax year (2023) is due and payable the first day of March. A.R.S. 42-18052(A) .
March 15	The Appraisal Manual for Centrally Valued Natural Resource Property shall be made available to taxpayers by the Department by March 15 of the tax year. A.A.C. R15-4-201(E) .

	<p>Note: Although A.A.C. R15-4-201(E) states that the manual is to be available by March 15 of the tax year, as cited above, this particular rule was written prior to the creation of a separate valuation year and tax year. The Centrally Valued Property Unit of the Department now produces and distributes this manual by March 15 of the current valuation year (2024) as a service to all affected taxpayers.</p>
<p>April 1</p>	<p>On or before April 1 of the current valuation year (2024), owners and operators of property valued by the Department must file a report or statement under oath setting forth the information needed by the Department to enable it to make a valuation of the property of the companies. On request and for good cause the Department may grant an extension of time for filing the report. A.R.S. 42-14052 (A) and (B), 42-14103(A), 42-14152 (A) and (B), 42-14202 (A) and (B), 42-14253 (A) and (B), 42-14303(A) (no extension provision), 42-14352 (A) and (B), and 42-14402 (A) and (B).</p>
<p>April 1</p>	<p>On or before April 1 of the current valuation year (2024), 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).</p>
<p>April 1</p>	<p>Taxpayer requests for an extension of time for filing a property tax report shall be made in writing to the Director or Director’s designee on or before April 1. A.A.C. R15-4-109(B).</p>
<p>May 1</p>	<p>The second one-half of taxes on real and personal property for the prior tax year (2023) is delinquent after 5:00 p.m. on May 1. If May 1 falls on a Saturday, Sunday, or other legal holiday, the time of</p>

	delinquency is 5:00 p.m. on the next business day. A.R.S. 42-18052 (B) and (D) .
May 20	Certain owners and operators of properties valued by the Department who do not file the required reports by May 20 of the current valuation year (2024) forfeit the rights of appeal, pursuant to A.R.S. 42-14005 . A.R.S. 42-14052(D) , 42-14152(D) , 42-14202(D) , and 42-14253(D) . Note: Companies that do not have this provision in their valuation statutes include oil/gas/geothermal, private rail car, railroad, telecommunication, and airport fuel delivery operations.
June 15 (Saturday)	On or before June 15 [of the current valuation year (2024)], “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 17	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. 48-242(B) .
July 15	On or before July 15 of the current valuation year (2024), any owner of property valued by the Department may file a written application to appear before the Department and be heard regarding the Department’s determination of the preliminary full cash value of the property. A.R.S. 42-14002(B) .
July 15	“On or before July 15 of [the current valuation year (2024)], a private [rail] car company may request in writing that the department review its valuation.” A.R.S. 42-14306(A) .

August 31 (Saturday)	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 (2024) . A.R.S. 42-14003(B) .
August 31 (Saturday)	On or before August 31 of the current valuation year (2024) , the Department shall find the full cash value of property valued by the Department. A.R.S. 42-14053(A) , 42-14054(A) , 42-14153(A) , 42-14203(A) , 42-14254(A) , 42-14354(A) , and 42-14403(A) . Note: This provision is not present in the valuation statutes of oil/gas/geothermal, private rail car, and airport fuel delivery companies.
August 31 (Saturday)	On or before August 31 of the current valuation year (2024) , the Department shall rule on any review of the valuation of the property of a private rail car company and shall notify the company of its ruling by mail or email. A.R.S. 42-14306(A) .
October 1	Any property owner who is not satisfied with the valuation or classification of their property as determined by the Department may file an administrative appeal petition with the State Board of Equalization on or before October 1, or within 15 days after 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 real and personal property is due and payable on October 1 of the current tax year (2024) . 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 (2024) . A.R.S. 42-14307(B) .
October 31	On or before October 31 of the current valuation year (2024) , the State Board of Equalization shall transmit to the Department a

	statement of changes, if any, that the Board has made regarding the valuation or classification of the property of a private rail car company. A.R.S. 42-16166(2)(b) .
November 1	The first one-half of taxes on real and personal property for the current tax year (2024) is delinquent after 5:00 p.m. on November 1. If November 1 falls on 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 (2024) , the State Board of Equalization shall complete all hearings and issue all decisions with respect to property valued by the Department. A.R.S. 42-16165(1) .
	Any party, or the Department, that is dissatisfied with the final decision of the State Board of Equalization may appeal the decision to the tax court within 60 days after the date of mailing of the State Board's decision. A.R.S. 42-16203 (A) and (C) .
November 22	On or before the fourth Friday in November of the current valuation year (2024) , the State Board of Equalization shall transmit to the Department a statement of changes, if any, that the Board has made to the valuation or classification of any property that is valued by the Department. A.R.S. 42-16166(2)(a) .
November 30 (Saturday)	On or before November 30 of the current valuation year (2024) , the Department shall transmit to the several county assessors the valuations of properties that are valued by the Department. A.R.S. 42-14053(B) , 42-14054(B) , 42-14104(A) , 42-14153(B) , 42-14203(C) , 42-14357(A)(1) , and 42-14404(A)(2) . Note: This provision is not present in the valuation statutes of airline, private rail car, and airport fuel delivery companies.

	The Department must also include description and location information for railroad and telecommunication property. A.R.S. 42-14357(A)(1) and 42-14404(A)(2) .
December 15 (Sunday)	Any property owner who is dissatisfied with the valuation or classification of their property as determined by the Department may appeal directly to superior court on or before December 15. A.R.S. 42-16204 .

2024 Assessment Calendar

Section Four

Statutory Requirements with No Established Calendar Dates

Applicable to both Locally Assessed and Centrally Valued Properties

2024 Arizona Revised Statute Legal Dates	
January 1 through December 31	<p>Building Permit</p> <p>Each city, town, county or other governmental entity that requires that a building permit be issued to construct or add to residential or commercial buildings shall notify the county assessor in writing:</p> <ol style="list-style-type: none"> 1. Of the parcel number for which the permit is issued at the time the permit is issued. 2. That the improvements are approved for their intended use at the time the building department makes the final inspection of the improvement. <p>A.R.S. 42-15057 (1) and (2).</p>
January 1 through December 31	<p>Change in Ownership, Qualifying Status, or Use</p> <p>Age-Restricted Community Property:</p> <p>“The landlord shall notify the director and all tenants in writing of a change in use at least sixty days before a change in the age-restricted community to an all-age community use....” A.R.S. 33-1476.05(A) and 33-2150(1).</p> <p>“Within one hundred eighty days after the effective date of notification of the change in the age-restricted community’s use, the tenant shall submit a contract for relocation of the mobile or manufactured home to the director for approval and to the landlord.” A.R.S. 33-1476.05(D)(1).</p> <p>“Within one hundred eighty days after the effective date of notification of the change in the age-restricted community’s use, the tenant shall</p>

	<p>submit a contract for relocation of the park trailer or park model to the director for approval and to the landlord.” A.R.S. 33-2150(4)(a).</p>
	<p>Agricultural Property:</p> <p>“If the ownership of a property changes, an agricultural use application form must be filed by the new owner within sixty days after the change in ownership to maintain the agricultural use status.” A.R.S. 42-12153(B).</p> <p>“If all or part of the property ceases to qualify as agricultural property, the person who owns the property at the time of change must notify the assessor within sixty days after the change.” A.R.S. 42-12156(A).</p> <p>“If the county assessor determines that there has been a change of use and the property ceases to qualify as agricultural property under this article, the county assessor shall notify the property owner by certified mail of the reason for reclassifying the property and include information for the property owner to appeal the reclassification. A.R.S. 42-12156(B).</p>
	<p>Guest Ranch Property: “If the property is converted to a different use in violation of the covenant, the owner shall notify the county assessor of the change in use.” A.R.S. 42-13552(D).</p>
	<p>Historic Property: “If all or part of a parcel of property ceases to qualify as historic property under this article, the person who owns the property at the time of the change shall notify the county assessor of the change before the next January 1.” A.R.S. 42-12106(B).</p>
	<p>Land Lease Community Property: “The landlord shall notify the director and all tenants in writing of a change in use at least one hundred eighty days before the change in use.” 33-1476.01(A) and 33-2149(1).</p>

	<p>Residential Rental Property: “The owner [of residential rental property] shall update any information required by this section within ten days after a change in the information occurs.” A.R.S. 33-1902(A).</p>
<p>January 1 through December 31</p>	<p>Court Order</p>
	<p>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 with the county assessor and the county treasurer. Not more than ten days after the date on which the county assessor and the county treasurer receive the court order [i.e., postmark date], the county assessor and the county treasurer shall restrict access to [“redact”] the information as required by subsection F of this section.</p> <p>A.R.S. 11-484(H).</p>
	<p>The county assessor or the county treasurer shall send by mail one notice to either [the affected “eligible person”] or the employing agency of [the affected “eligible person”] who was granted [a redaction] order pursuant to this section of the order’s expiration date 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 county treasurer may coordinate with the county recorder to prevent multiple notices from being sent to the same person.</p> <p>A.R.S. 11-484(J).</p>
<p>January 1 through December 31</p>	<p>Department / Assessor Meeting</p>
	<p>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(C).</p>
<p>January 1 through December 31</p>	<p>Education, Training, and Certification Advisory Committee Meeting</p>
	<p>An Education, Training, and Certification Advisory Committee (consisting of a member of the State Board of Equalization appointed</p>

	<p>by the Chairman of the State Board, three county assessors or deputy county assessors appointed by the Director, and a training coordinator in the property tax unit of the Department appointed by the Director) shall meet at least semiannually. A.R.S. 42-13007(B).</p>
<p>January 1 through December 31</p>	<p>Notice of Claim</p>
	<p>At any time during the current tax year (2024), 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., the Department, county assessor, or county treasurer, as appropriate). Within 60 days after receiving (i.e., postmark date) 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 60 days constitutes their consent to the taxpayer’s requested correction. A.R.S. 42-16251 et seq.</p>
<p>January 1 through December 31</p>	<p>Notice of Proposed Correction</p>
	<p>At any time during the current tax year (2024) if a tax officer (i.e., the Department, county assessor, or county treasurer) 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 proposed correction with that taxpayer. Within 30 days after receiving (i.e., postmark date) a notice of proposed correction, the taxpayer may file a response with the tax officer to consent to, or to dispute, the proposed correction. A failure by the taxpayer to respond within 30 days constitutes their consent to the tax officer’s proposed correction. A.R.S. 42-16251 et seq.</p>

<p>January 1 through December 31</p>	<p>Property Tax Exemptions</p>
	<p>Except with respect to exempt inventory and personal property, a person who claims exemption from property taxation must [n]otify the county assessor in writing if all or part of the property is conveyed to a new owner, the property is no longer used for the purpose that qualifies the property for the exemption or there is any event that otherwise disqualifies the person or property from the exemption.</p> <p>A.R.S. 42-11152(A)(3). See also A.R.S. 42-11110(B) (1) and (2), 42-11111(H) (1) to (4), 42-11131(C), 42-11132(C), 42-11132.01(C), 42-11132.02(C).</p>
<p>January 1 through December 31</p>	<p>Property Tax Oversight Commission Meeting</p>
	<p>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, and to the Legislature. A.R.S. 42-17002(F).</p>
<p>January 1 through December 31</p>	<p>Sales Affidavit</p>
	<p>“For a sale that does not require a change in a parcel’s legal description, the assessor shall transmit the property value affidavit to the Department within 30 days of recording”. A.A.C. R15-4-118(C)(1).</p> <p>The Department may modify the validation code assigned to a property value affidavit. The Department shall notify the county assessor in writing of the modification within 30 days after the modification. The county assessor may request the Department to reconsider the modified validation code within 15 days after receiving notice of the Department’s modification.</p> <p>A.A.C. R15-4-118(D).</p>