2013 ASSESSMENT CALENDAR

PERSONAL PROPERTY TAX ROLL ASSESSMENT CALENDAR DATES

Note: The acting or affected entity in each citation in this calendar has been capitalized for emphasis.

January 1	The property TAX LIEN attaches on the first day of January of the current tax year **(2013)**. A.R.S. § 42-17153(C)(1).
January 1	The valuation date for the current VALUATION YEAR **(2013)**. A.R.S. §42-11001(19)(b). **Note:** For Locally Assessed personal property the "valuation year" and the "tax year" are the same calendar year.
February 1	On or before February 1 of each year, the COUNTY ASSESSOR shall mail a form, notice or demand to each person who owns or has charge or control of taxable personal property in the state. A.R.S. § 42-15053(A).
March 1	The second one-half of TAXES on all personal property for the prior year **(2012)** is due and payable on the first day of March. A.R.S. § 42-18052(A).
April 1	Each PERSON who owns or has charge or control of taxable personal property in the state shall prepare and deliver to the county assessor a correct report of property on or before April 1 of each year. A.R.S. § 42-15053(A).
May 1	The second one-half of TAXES on all personal property for the prior year **(2012)** is delinquent at 5:00 p.m. on the first day of May. (Note: If May 1 is a Saturday, Sunday or other legal holiday, the time of delinquency is 5:00 p.m. the next business day.) A.R.S. § 42-18052(B) and (D).
May 1	On written request and for good cause shown, the COUNTY ASSESSOR may extend for up to thirty days the time for filing the report of taxable personal property. A.R.S. § 42-15053(A).

August 23*	On or before August 25 of each year, the COUNTY ASSESSOR shall transmit the personal property valuations to the County Treasurer. A.R.S. § 42-19007.
August 30	On or before August 30 of each year, the COUNTY ASSESSOR shall mail a notice of valuation to the owner or the person in possession of personal property. A.R.S. § 42-19006(A)(1) or (2).
September 30	An OWNER or the PERSON IN WHOSE POSSESSION THE PROPERTY IS FOUND may file an appeal of the value of their property within thirty days after the date the Notice of Value is delivered by the county assessor. A.R.S. § 42-19051(A).
October 1	The first one-half of TAXES on all personal property for the current year **(2013)** is due and payable on October 1. If the total amount of taxes is $100 or less the entire amount is due. A.R.S. § 42-18052(A).
October 21	The COUNTY ASSESSOR shall rule on each petition filed within twenty days after the date it is filed. A.R.S. § 42-19051(B).
November 11	A PERSON that appeals an Assessor's decision must file the appeal with either the County Board of Equalization or the State Board of Equalization, as appropriate, within twenty days after the county assessor's notice of decision. A.R.S. § 42-19052(A)(1) or (2).
November 1	The first one-half of TAXES on all personal property for the current year **(2013)** is delinquent at 5:00 p.m. on November 1. If November 1 is a Saturday, Sunday or other legal holiday, the time of delinquency is 5:00 p.m. the next business day. A.R.S. § 42-18052(B).
November 1 - through December 1	After personal property taxes due become delinquent, the COUNTY TREASURER shall make and deliver to the Sheriff a tax bill directing the Sheriff to seize and sell as much of the personal property as is necessary to pay the taxes, interest, and costs of seizure and sale. The COUNTY TREASURER may issue the tax bill within thirty days after the first installment authorized by A.R.S. § 42-18052(B) becomes delinquent. The COUNTY TREASURER shall issue the tax bill within thirty days after the second installment becomes delinquent, or after the entire amount is delinquent if the entire amount is under $100. A.R.S. § 42-19108(A).

November 29* The COUNTY BOARD and the STATE BOARD OF EQUALIZATION must hold hearings relating to the personal property Notice of Value and issue all decisions on or before December 1 of each year. A.R.S. §§ 42-16108(C) and 42-16165(3).

December 13* A PROPERTY OWNER who is dissatisfied with the valuation or classification of personal property by the county assessor may appeal to the Tax Court on or before December 15. A.R.S. § 42-16201(A).

December 13* A PROPERTY OWNER who is dissatisfied with the valuation or classification of personal property by a County Board of Equalization may appeal to the Tax Court on or before December 15. The appeal must be filed with the Tax Court within sixty days of the County Board of Equalization's decision, but in any case no later than December 15. A.R.S. § 42-16202(A).

- A PROPERTY OWNER who is dissatisfied with the valuation or classification of personal property by the State Board of Equalization may appeal to the Tax Court within sixty days of the date of the State Board of Equalization's decision. A.R.S. § 42-16203(C).

  Note: This statute does not contain a December 15 deadline for decisions.

December 31 On or before December 31 of each year, the DEPARTMENT shall increase the maximum amount of the property tax exemption for use in the subsequent year **(2014)** for commercial and agricultural use personal property which is based on the total biennial change in the employment cost index for the two most recent complete state fiscal years. A.R.S. § 42-11127(B).

* **Note:** Those dates above that are shown with an asterisk have been adjusted according to the Property Tax Division's "publication of calendar dates" policy as stated in the Annual Calendars of Legal Events and Assessments. That document can be accessed from the Department's web site at http://www.azdor.gov/Portals/0/Brochure/2010%20Legal%20Calendar.pdf.