

State of Arizona
Senate
Fifty-fourth Legislature
First Regular Session
2019

CHAPTER 303

SENATE BILL 1236

AN ACT

AMENDING SECTIONS 42-18104 AND 42-18127, ARIZONA REVISED STATUTES;
RELATING TO TAX LIENS.

(TEXT OF BILL BEGINS ON NEXT PAGE)

1 Be it enacted by the Legislature of the State of Arizona:

2 Section 1. Section 42-18104, Arizona Revised Statutes, is amended
3 to read:

4 42-18104. Taxes for which lien may be sold

5 A. The delinquent taxes for which a real property tax lien may be
6 sold pursuant to this article are not limited to unpaid taxes for any
7 particular year or years.

8 B. The county treasurer shall advertise and sell the tax lien for
9 the aggregate amount of all unpaid taxes that are delinquent on the
10 property, together with all penalties, interest and charges respectively
11 due for the current or preceding years, whether or not the aggregate
12 amount or any part has been reduced to judgment, **AND ANY OUTSTANDING FEES**
13 **ATTACHED TO THE PARCEL.**

14 C. The failure to include the unpaid taxes of any year does not
15 invalidate a sale for unpaid taxes that are delinquent for any other year
16 or years.

17 Sec. 2. Section 42-18127, Arizona Revised Statutes, is amended to
18 read:

19 42-18127. Expiration of lien and certificate; notice;
20 applicability

21 A. If the ~~tax lien~~ **CERTIFICATE OF PURCHASE** is not redeemed and the
22 purchaser or the purchaser's heirs or assigns fail to commence an action
23 to foreclose the right of redemption as provided by this chapter within
24 ten years after the last day of the month in which the ~~lien~~ **ORIGINAL**
25 **CERTIFICATE OF PURCHASE, INCLUDING ANY SUBSEQUENT TAXES PAID,** was acquired
26 pursuant to section 42-18114, the certificate of purchase or registered
27 certificate expires and the lien is void.

28 B. At least thirty but not more than sixty days before the
29 expiration date, the county treasurer shall notify the purchaser by
30 certified mail of the pending expiration. Within seven days after
31 expiration, the treasurer shall notify the purchaser by certified mail
32 that the lien and certificate of purchase or registered certificate have
33 expired.

34 C. This section applies to liens purchased from and after August
35 22, 2002.

36 D. This section does not apply if, at the time of expiration:

37 1. The parcel for which the lien was purchased is subject to a
38 judicial proceeding or a ~~thirty day~~ **THIRTY-DAY** notice pursuant to section
39 42-18202.

40 2. Other applicable law or **A** court order prohibits the commencement
41 of an action to foreclose the right to redeem. The expiration date of the
42 tax lien shall be extended to twelve months following the termination of
43 such **A** prohibition.

S.B. 1236

APPROVED BY THE GOVERNOR JUNE 7, 2019.

FILED IN THE OFFICE OF THE SECRETARY OF STATE JUNE 7, 2019.