



ARIZONA HOUSE OF REPRESENTATIVES

Fifty-fifth Legislature
First Regular Session

House: WM DP 9-1-0-0

HB 2025: delinquent property tax; interest; waiver

**Sponsor: Representative Kavanagh, LD 23
Caucus and COW**

Overview

Allows a county treasurer to waive interest and penalties for delinquent taxes. Allows this waiver only once per property.

History

Mandates that all delinquent taxes bear interest at the rate of 16% per year until paid. Interest shall not be collected if:

- 1) Delinquency is the result of an error by the county assessor or treasurer; or
- 2) If the full-year tax is paid on or before December 31 of the tax year. ([A.R.S. § 42-18053](#))

Provisions

1. Allows the county treasurer to waive interest and penalties that accumulate during a one-year period after a mortgage or deed of trust has been satisfied or otherwise released on a property. (Sec. 1)
2. Limits a taxpayer to one waiver under this subsection per property. (Sec. 1)
3. Contains technical changes. (Sec.1)

<input type="checkbox"/> Prop 105 (45 votes)	<input type="checkbox"/> Prop 108 (40 votes)	<input type="checkbox"/> Emergency (40 votes)	<input type="checkbox"/> Fiscal Note
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