



ARIZONA STATE SENATE
Fifty-Sixth Legislature, First Regular Session

FACT SHEET FOR H.B. 2534

mortgaged property; tax statements; email

Purpose

Allows a county treasurer, on request of a mortgagor, to email a statement of taxes due on a mortgagor's property and requires, if the mortgagor of the property changes, a county treasurer to mail the property tax statement to the address of the property until the new mortgagor requests email delivery of the tax statement.

Background

If property that is taxable by a county assessor is mortgaged and the mortgagee pays the tax on behalf of the mortgagor, the county treasurer must mail a written statement of taxes due to the mortgagor's last known address by November 1 and, on request, to the mortgagee in any form established by the county treasurer. The property tax statement must include the following for the current and previous tax years: 1) the amount of primary and secondary taxes applicable to the property that is due to each taxing jurisdiction; and 2) if applicable, the amount of additional state aid to school districts ([A.R.S. § 42-18054](#)).

There is no anticipated fiscal impact to the state General Fund associated with this legislation.

Provisions

1. Allows a mortgagor to request that the county treasurer email a property tax statement to the mortgagor.
2. Requires a county treasurer, if the mortgagor of the property changes, to mail the property tax statement to the property address until the new mortgagor requests email delivery.
3. Removes the requirement that a property tax statement sent to a mortgagor be mailed as a written document.
4. Makes technical and conforming changes.
5. Becomes effective on the general effective date.

House Action

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| WM | 2/15/23 | DPA | 10-0-0-0 |
| 3 rd Read | 2/28/23 | | 31-28-1 |

Prepared by Senate Research
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MG/ZS/sr