

REFERENCE TITLE: tax assessment of retention basins

State of Arizona
House of Representatives
Forty-ninth Legislature
Second Regular Session
2010

HB 2215

Introduced by
Representative Biggs

AN ACT

AMENDING TITLE 42, CHAPTER 13, ARIZONA REVISED STATUTES, BY ADDING ARTICLE 11; RELATING TO PROPERTY TAX ASSESSMENTS.

(TEXT OF BILL BEGINS ON NEXT PAGE)

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

2 Section 1. Title 42, chapter 13, Arizona Revised Statutes, is amended
3 by adding article 11, to read:

4 ARTICLE 11. COMMERCIAL AND INDUSTRIAL RETENTION BASINS

5 42-13501. Exclusive method of identifying and valuing
6 commercial and industrial retention basins

7 THIS ARTICLE ESTABLISHES THE EXCLUSIVE METHOD FOR IDENTIFYING AND
8 DETERMINING THE VALUATION OF REAL PROPERTY THAT IS ENGINEERED, DESIGNED AND
9 LANDSCAPED SPECIFICALLY AS A RETENTION BASIN FOR THE EXCLUSIVE PURPOSE OF
10 RECEIVING, DRAINING AND RETAINING WATER RUNOFF FROM COMMERCIAL AND INDUSTRIAL
11 PROPERTY.

12 42-13502. Identifying retention basins

13 A. THE COUNTY ASSESSOR SHALL IDENTIFY RETENTION BASINS FOR VALUATION
14 UNDER THIS ARTICLE.

15 B. REAL PROPERTY MUST MEET ALL OF THE FOLLOWING REQUIREMENTS TO BE
16 CONSIDERED A RETENTION BASIN:

17 1. THE PROPERTY MUST BE OWNED BY A NONPROFIT ASSOCIATION OF OWNERS OF
18 THE COMMERCIAL OR INDUSTRIAL PROPERTY COMPLEX.

19 2. THE ASSOCIATION MUST BE ORGANIZED AND OPERATED TO PROVIDE FOR THE
20 MAINTENANCE OF THE RETENTION BASIN.

21 3. ALL OWNERS OF THE COMMERCIAL OR INDUSTRIAL PROPERTY COMPLEX MUST BE
22 REQUIRED TO BE AND MUST ACTUALLY BE MEMBERS OF THE ASSOCIATION OR MUST BE
23 OBLIGATED TO PAY MANDATORY ASSESSMENTS THAT INCLUDE THE COSTS OF MAINTAINING
24 ONE OR MORE RETENTION BASINS THAT SERVE THE COMPLEX.

25 C. AS A CONDITION FOR VALUATION UNDER THIS ARTICLE, THE USE OF THE
26 PROPERTY AS A RETENTION BASIN MUST BE ESTABLISHED BY A RECORDED DOCUMENT THAT
27 EVIDENCES THE LEGAL REQUIREMENT FOR THE USE OF THE PROPERTY AS A RETENTION
28 BASIN, SUCH AS A RECORDED EASEMENT, PLAT, COVENANT, CONDITION, RESTRICTION OR
29 DECLARATION OR AN AGREEMENT WITH THE MUNICIPALITY OR COUNTY IN WHICH THE
30 PROPERTY IS LOCATED IDENTIFYING THE PROPERTY AND DESIGNATING ITS USE AS A
31 RETENTION BASIN.

32 D. AS A CONDITION FOR VALUATION UNDER THIS ARTICLE ANCILLARY
33 IMPROVEMENTS ON OR TO A RETENTION BASIN MAY NOT BE USED FOR COMMERCIAL
34 PURPOSES, SUCH AS FOR PARKING, STORAGE OR ANY OTHER IDENTIFIABLE COMMERCIAL
35 USE.

36 42-13503. Computing valuation

37 A. THE VALUATION OF A RETENTION BASIN SHALL BE MADE ON THE ASSUMPTION
38 THAT NO OTHER PROPERTY USE IS POSSIBLE.

39 B. THE REAL PROPERTY AND ANY ANCILLARY IMPROVEMENTS THAT ARE USED AS A
40 RETENTION BASIN SHALL BE VALUED AT FIVE HUNDRED DOLLARS PER PARCEL.

1 Sec. 2. Transition

2 This act does not affect:

3 1. The validity, collection or enforcement of outstanding tax
4 liabilities assessed against retention basins and incurred under prior law.

5 2. The validity and application of property valuations determined
6 pursuant to law in effect before the effective date of this act and applied
7 for use in the 2011 tax year.