



Department of Revenue  
Local Jurisdiction District  
**Personal Property Manual**

**Chapter 6**  
Personal Property Calendar Valuation Table Index  
Valuation Tables,  
**Effective: January 1, 2017**

### 2017 Assessment Calendar

#### *Arizona Revised Statute Legal Date*

<b>January 1</b>	The property tax lien attaches on the first day of January of the current tax year <b>(2017)</b> . A.R.S. § 42-17153(C) (1).
<b>January 1</b>	The valuation date for the current valuation year <b>(2017)</b> A.R.S. § 42-11001(19) (b). <b>Note:</b> For Locally Assessed items of personal property, the "valuation year" and the "tax year" are the same calendar year
<b>February 1</b>	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).
<b>March 1</b>	The second one-half of taxes on all personal property for the prior valuation year / tax year <b>(2016)</b> is due and payable on the first day of March. A.R.S. § 42-18052(A).
<b>April 1</b>	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 that property on or before April 1 of each year. A.R.S. § 42-15053(A).
<b>May 1</b>	The second one-half of taxes on all personal property for the prior valuation year / tax year <b>(2016)</b> is delinquent after 5:00 p.m. on the first day of May. 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)



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<b>May 1</b>	On written request and for good cause shown, the county assessor may extend for up to thirty days the time for filing the required report of taxable personal property. A.R.S. § 42-15053(A).
<b>August 25</b>	On or before August 25 of each year, the county assessor shall transmit all personal property valuations to the county treasurer. A.R.S. § 42-19007(A).
<b>August 30</b>	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)
<b>September 29</b>	An owner or the person in whose possession the property is found may file an appeal of the value of their personal property within thirty days after the date the Notice of Value is delivered [i.e., the postmark date] by the county assessor. A.R.S. § 42-19051(A).
<b>October 1</b>	The first one-half of taxes on all personal property for the current valuation year / tax year <b>(2017)</b> 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)
<b>October 20</b>	The county assessor shall rule on each administrative appeal petition filed within twenty days after the date it was filed. A.R.S. § 42-19051(B)



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<b>November 1</b>	The first one-half of taxes on all personal property for the current valuation year / tax year <b>(2017)</b> 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).
<b>November 1 through December</b>	After personal property taxes that are 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).
<b>November 10</b>	A person who appeals a county assessor's decision must file their appeal with either the county board of equalization or the State Board of Equalization, as appropriate, within twenty days after the postmark date of the county assessor's Notice of Decision. A.R.S. § 42-19052(A)(1) or (2)



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**December 1**

The Department is to prescribe depreciation tables for locally assessed property class one and two personal property. A.R.S. § 42-13054

The Department shall adjust depreciation schedules used to value personal property. A.R.S. § 42-13353

**Note:** December 1 is an internal PTD 'target' date. These actions are related to publishing the Personal Property Manual

**December 1**

All county boards and the State Board of Equalization must hold hearings relating to the personal property Notice of Value and issue all appeal decisions on or before December 1 of each year. A.R.S. §§ 42-16108(C) and 42-16165(3).

**December 15**

A property owner who is dissatisfied with the valuation or property classification of their personal property by the county assessor may appeal directly to the tax court on or before December 15. A.R.S. § 42-16201.

**December 15**

A property owner who is dissatisfied with the valuation or property classification of their personal property by a county board of equalization may appeal to the tax court on within sixty days of the date of mailing of the county board of equalization's decision, or by December 15, whichever is later... A.R.S. § 42-16202(A)



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A property owner who is dissatisfied with the valuation or property classification of their personal property by the State Board of Equalization may appeal to the tax court within sixty days of the date of mailing 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 **(2018)** for commercial and agricultural use personal property which is based on the average annual percentage increase, if any, in the Employment Cost Index in the two most recent complete state fiscal years. A.R.S. § 42-11127(C)