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# ARIZONA TAX RESEARCH ASSOCIATION

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TO: Members of the Arizona House of Representatives

FROM: Kevin McCarthy, ATRA President

RE: HB2253 opposition

Members, House Bill 2253 is on today's Third Read calendar. There is resounding opposition to this bill from the business community and narrow support from the county assessors. In addition to ATRA's opposition, the bill is opposed by the following organizations:

Arizona Chamber of Commerce  
Greater Phoenix Chamber of Commerce  
National Association of Industrial and Office Properties (NAIOP)  
The Goldwater Institute  
The Free Enterprise Club  
Arizona Association of Retailers  
Arizona Cattlemen's Association  
Arizona Association of Property Tax Consultants  
Salt River Project  
Ryan LLC  
Mooney Wright & Moore PLLC

ATRA's opposition is not simply based on minor disagreements about the timeline for valuing property for ad valorem property tax purposes. The current calendar, established in 1994, properly aligns the valuation calendar with the state and local government budgeting calendar. HB2253 not only disrupts the coordination that exists in the current calendar; it is silent on the multitude of state statutes that have been passed since 1994 that rely on the current calendar. Obviously, the assessors advocating for HB2253 do not have to comply with these statutes and haven't taken the necessary time to fully understand the damage done by leaving these laws and processes unaddressed. A sample of these statutes is in the [linked position paper](#).

State policymakers should consider major changes in tax laws when they are confident that the change has been carefully studied and debated. Simply put, HB2253 lacks any of the rigorous study that would provide policymakers any confidence that the change will not do more harm than good. ATRA urges you to vote no on HB2253.