

CAVANAGH

STATE & LOCAL TAX

Arizona SALT Newsletter

Governor Hobbs recently signed [SB 1294](#), a property tax bill that addresses the valuation, classification, and taxation of properties that have been destroyed. The bill requires county assessors to prorate the values and taxes for properties that have been destroyed and permits county assessors to maintain the classifications in place on the date properties were destroyed by fires, floods, or other acts of God for five years or until an objectively verifiable change in use occurs, whichever is earlier. Also, to easily track developments relating to proposed Arizona tax legislation, I updated [this page](#) on [my website](#).

How do you feel about these developments?



James G. Busby, Jr.

Below you will find:

- Details re: my upcoming speaking engagements
- A way to connect with me on LinkedIn
- A link to my website with dozens of articles relating to Arizona SALT issues, my annual summaries of Arizona tax legislation, my previous Arizona SALT Newsletters, information about proposed Arizona SALT legislation, and more
- A way for others to join my e-mail list (**forward this now!**)

Please contact me with all of your Arizona SALT needs:

(602) 430-9433

IPT Annual Conference

June 21-24, 2026

Waikiki Beach, HI

Understanding Local Tax Rules



Arizona Tax Conference

August 13, 2026

Prescott, AZ

2026 Arizona Tax Legislation

NASBTS Annual Meeting

October 16, 2026

Philadelphia, PA

Noteworthy Developments in SALT

[Moderating]



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