

Arizona SALT Newsletter

In the [A & P Ranch](#) case, Arizona's Supreme Court held that the state's property taxation scheme requires "permanent crops," such as pecan trees and grape vines, that qualify as agricultural property to be valued as part of the land using the income approach mandated by Arizona law for agricultural properties. The court reached this decision even though the Arizona Department of Revenue's Agricultural Property Manual instructed county assessors to value permanent crops separately for over 40 years. Although the Supreme Court agreed with the Court of Appeals' disposition of the case, it vacated the lower court's opinion to replace its reasoning with their own. To track recent developments relating to proposed Arizona tax legislation, please visit [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:

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**Arizona Tax
Conference**
August 13, 2026
Prescott, AZ
2026 Arizona Tax Legislation



Arizona Tax Workshop
August 28, 2026
Virtual from Phoenix, AZ
*2026 Arizona Tax Legislation &
Recent Arizona Tax Cases*

AZ State Bar Tax Section
September 8, 2026
Phoenix, AZ & Virtual
*What's New with Arizona
State and Local Taxes*

**National Association of
Tax Professionals**
September 22, 2026
Virtual from Phoenix, AZ
*New Arizona Tax Legislation, Cases,
and Tax-Related Ballot Measures*

NASBTS Annual Meeting
October 16, 2026
Philadelphia, PA
*Noteworthy Developments in SALT
[Moderating]*



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Updates on Arizona SALT Issues**



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