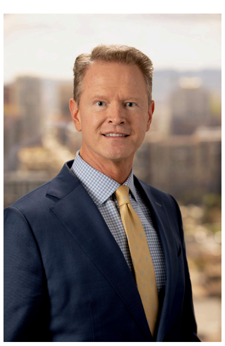
CAVANAGH STATE & LOCAL TAX

Arizona SALT Newsletter

Governor Hobbs recently signed **HB 2104**, which prohibits county assessors from reclassifying or conducting on-site inspections of agricultural properties for three years after the owner of an agricultural property prevails on a property tax appeal in court, unless: (1) the owner files a change in use notice because the property ceased to qualify as agricultural property, (2) the property is split, (3) there is a change in ownership or lease of the property, or (4) a taxable improvement is made to the property. However, during that time, if county assessors classify previously unreported taxable improvements as agricultural property, they are allowed to assess tax for the current tax year and any prior tax years in which the improvement existed. To track other 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:

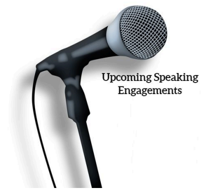
- Details re: my upcoming speaking engagements
- A way to connect with me on LinkedIn
- A link to my website with dozens of articles relating to Arizona SALT issues, my annual summaries of Arizona tax legislation, my previous Arizona SALT Newsletters, information about proposed Arizona SALT legislation, 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:

(602) 430-9433

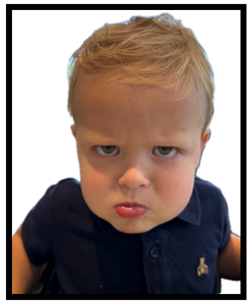
JBusby@CavanaghLaw.com

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]

IPT Local Luncheon
December 3, 2026
Scottsdale, AZ
Legislative Updates for Sales, Use, Property, and Arizona Income Tax

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My grandson, Brooks, makes "Grumpy Face" on demand!
🙂🙂🙂🙂🙂🙂🙂🙂🙂

NYU Institute on SALT
December 14, 2026
New York, NY
Digital Goods and Mixed Service Transactions

Connect on LinkedIn

Visit James' Website

MAILING LIST
Join James' E-Mail List for Periodic Updates on Arizona SALT Issues

JAMES G. BUSBY, JR. 2021 RECOGNIZED BY Best Lawyers

PHOENIX MAGAZINE TOP LAWYER 2022

ACTC AMERICAN COLLEGE OF TAX COUNSEL

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