

ARIZONA PROPERTY TAX EXEMPTIONS

Widow/Widower and Disabled Person Exemption:

The widow/widower and disabled person exemptions reduce the assessed value of individually owned real estate, mobile homes and/or automobiles. Exemptions are available for qualifying widows, widowers whose spouses passed away while residing in Arizona and totally disabled persons. The exemption is applied to real estate first, then to a mobile home or automobile. For qualified people, the exemption has the effect of reducing the assessed value of the real property by up to \$3000 with a corresponding reduction in property tax.

Qualifications for Widow/Widower's Exemption

- Must be a permanent resident of Arizona and must present Arizona Driver's License or ID.
- The widow or widower must have resided with their spouse in Arizona, as residents, at time of death or must have established residency in Arizona prior to January 1, 1969, if their spouse died as a resident of a state other than Arizona and a death certificate must also be provided.
- Must not have property value (with State of Arizona) that exceeds a net assessed value of \$28,459. Net assessed value can be found on your Tax Notice or Notice of Valuation card.
- Household income from all sources, excluding social security, cannot exceed \$34,901.
- If children under 18 years of age reside in the household, income cannot exceed \$41,870.

Qualifications for Disabled Persons Exemption

- In order to qualify for the property tax exemption for disabled persons, a person must be totally and permanently disabled, either physically or mentally, resulting in that person's inability to engage in any substantial gainful activity.
- You must be a permanent resident of Arizona and must present Arizona Driver's License or ID.
- Must be over the age of 17.
- Must not have property value (with State of Arizona) that Property's total assessed value does not exceed \$27,498. Net assessed value can be found on your tax notice or Notice of Valuation.
- Disability must be total, permanent and signed by a physician or psychiatrist on form DOR 82514B. Nurse Practitioner's signatures are not accepted.

Filing Application for Disability

If you meet the requirements you must file a Certification of Disability for Property Tax Exemption (DOR form 82514B) with the County Assessor in the county where your property is located. This form can be obtained by accessing the Department of Revenue's website at <https://azdor.gov/forms/property-tax-forms>. You may complete the form on-line and then print it. Applications for the Widow/Widower and Disabled Person Exemption are accepted January 1 to March 1. Arizona State Statutes require first time applicants to apply in person. After qualifying for an exemption you will no longer need to fill out exemption paperwork on a yearly basis. However, owners must notify the Assessor of any changes that apply to the eligibility of the exemption.

A Certificate of Disability is only needed if you are applying for the first time (unless requested by the County Assessor's office).

Religious/Non-Profit Organization Exemptions

Pursuant to A.R.S. § 42-11152, for certain categories of property tax exemptions, an Initial Year filing may be that all is required (i.e., an annual 'reapplication' is not necessary). Refer to A.R.S. § 42-11153 to determine if a statutory initial year application provision exists for the exemption being sought. If not, an annual 'reapplication' is required. For those exemption categories with an Initial Year application provision, the applicant may only be required to notify the Assessor if an event has occurred that would disqualify the applicant, or the property, from continuing to qualify for the exemption. However, be aware that some county Assessors still do require the filing of an annual affidavit in order to monitor continued exemption eligibility. Filing for Religious/Non-Profit Exemption if an initial affidavit is being submitted (i.e., the applicant is filing for the first time), and if the applicant is exempted from federal income taxation by § 501 of the Internal Revenue Code, the County Assessor may require submission of a "letter of determination" issued by the I.R.S.

ARIZONA PROPERTY TAX EXEMPTIONS

Non-Profit organizations must apply each year. During this application period a member of the organization must sign an affidavit claiming the exemption. To apply for an Organizational Exemption you must file an application (Form 82514A) with the County Assessor in the county where your property is located. This form can only be obtained by contacting the County Assessor's office. Failure to file for the exemption by the deadline is considered to be a waiver of such exemption. Applications for a Religious or Non-Profit Exemption are accepted January 1 to March 1.

Arizona County Assessors

Apache County Assessor

75 W. Cleveland St.
St. Johns Arizona 85936
(928) 337-7624

Cochise County Assessor

PO Box 168
Bisbee Arizona 85603
(520) 432-8650

Coconino County Assessor

110 East Cherry Avenue
Flagstaff Arizona 86001
(928) 679-7962

Gila County Assessor

1400 East Ash Street
Globe Arizona 85501
(928) 425-3231, Ext. 8712

Graham County Assessor

921 Thatcher Blvd.
Safford Arizona 85546
(928) 428-2828

Greenlee County Assessor

PO Box 777
Clifton Arizona 85533
(928) 865-5302

La Paz County Assessor

1112 Joshua Avenue, Suite 204
Parker Arizona 85344
(928) 669-6165

Maricopa County Assessor

301 West Jefferson
Phoenix Arizona 85003
(602) 506-3877

Mohave County Assessor

700 W Beale Street
Kingman Arizona 86402
(928) 753-0703

Navajo County Assessor

PO Box 668
Holbrook Arizona 86025
(928) 524-4086

Pima County Assessor

115 North Church Avenue
Tucson AZ 85701
(520) 740-8630

Pinal County Assessor

PO Box 709
Florence Arizona 85232
(520) 866-6361

Santa Cruz County Assessor

PO Box 1150
Nogales Arizona 85621
(520) 375-8030

Yavapai County Assessor

1015 Fair Street
Prescott Arizona 86305
(520) 771-3220

Yuma County Assessor

410 South Maiden Lane
Yuma Arizona 85364
(520) 373-6040