

EXEMPTIONS AND FREEZE PROGRAMS

PROGRAMS AVAILABLE THROUGH PIMA COUNTY INCLUDE:

EXEMPTIONS PROGRAM

EXEMPTION APPLICATIONS FOR THE 100% DISABLED, WIDOWS AND WIDOWERS MAY BE FILED THROUGH THE PIMA COUNTY ASSESSOR'S OFFICE. THIS MAY RESULT IN A REDUCTION IN YOUR PROPERTY TAXES DEPENDING ON THE VALUE OF THE RESIDENCE. THERE IS AN **INCOME LIMITATION** AND A **HOME VALUE LIMIT** FOR THIS PROGRAM. FOR MORE INFORMATION, CLICK ON THE CATEGORY THAT FITS YOU:

FIRST TIME OR NEW APPLICANTS – [PLEASE CLICK HERE.](#)

FOR RENEWALS (APPROVED LAST YEAR) - [PLEASE CLICK HERE.](#)

VALUATION FREEZE PROGRAM

THE VALUATION FREEZE PROGRAM FREEZES THE FULL CASH VALUE OF THE HOME AT THE CURRENT TAX YEAR VALUE FOR THE NEXT THREE YEARS. THE TAXPAYER MUST BE **65 YEARS OF AGE AND THEIR INCOME MUST BE UNDER A SPECIFIED AMOUNT**. THE HOME MUST BE THE **PRIMARY RESIDENCE OF THE TAXPAYER AND OWNED BY THE TAXPAYER FOR 2 YEARS PRIOR TO APPLICATION**. FOR MORE INFORMATION, [PLEASE CLICK HERE.](#)

PROGRAM THROUGH STATE OF ARIZONA

ARIZONA REFUND PROGRAM

THE 140-PTC (PROPERTY TAX CREDIT) IS FILED THROUGH THE ARIZONA DEPARTMENT OF REVENUE. THE TAXPAYER MUST BE OVER 65 YEARS OF AGE AND ON A LIMITED INCOME. THE TAXPAYER MUST FILE EACH YEAR BY APRIL 15TH AND MUST INCLUDE RECEIPTS OF PROPERTY TAXES PAID FROM THE PRIOR YEAR. FOR MORE INFORMATION, PLEASE CALL 1-800-352-4090.