

Suzanne Droubie
Assessor



Stephanie Oroz
Chief Deputy Assessor

FIRST-TIME VALUATION RELIEF APPLICANT INFORMATION
Qualified applicants could receive up to \$4,476 off their current Assessed Value.

Applicants must be a permanent Arizona Resident over the age of 17 and at least one of the following,

- Widow/Widower. Must not have been separated or divorced at the time of death. If remarried, the applicant cannot claim an exemption.
- 100% totally and permanently disabled.
- Veterans who are partially disabled could receive the percentage of the exemption for which they are determined to be disabled by the VA.

Household income limitations ("household" is defined as any fulltime occupant of residence)

- **\$37,297** for household without dependent child(ren).
- **\$44,745** for household with dependent minor child(ren) OR child(ren) over the age of 18 that are totally and permanently disabled who reside in the home. (Must be certified by a licensed Arizona medical authority as totally and permanently disabled)

***To include income from all occupants of the residence. ie, applicant, spouse/partner, and any child(ren) over the age of 18 who reside in the home. ***

The total Assessed Value limitation for all properties owned within Arizona cannot exceed **\$30,099** for each owner. Applicants must hold title to the subject property in the year you are filing for valuation relief and may only be eligible for a partial consideration.

Assessor staff will be present at various public libraries during the initial filing period. Please contact our office for the schedule & locations.

Applications can be submitted by mail, in person, or electronically. More information is available on our website.

Pima County Assessor's office
Attn: Valuation Relief
240 N Stone Ave
Tucson, AZ 85701
520-724-7500
ASRValRelief@pima.gov
www.asr.pima.gov

The application period begins with the first business day in January through March 1st. Any applications submitted after March 1st must be accompanied by a waiver. Applications made after October 1, 2024, are only eligible for a reduction to the second half of 2024 property taxes.

Please bring copies of these required documents:

1. Arizona Identification that includes a date of birth.
2. State Income Tax Return(s) for the previous year. If you are not filing a State Income Tax Return, submit a notarized statement of **ALL** household income for the previous year. **To include income from all occupants of the residence. i.e., applicant, spouse/partner and any child(ren) over the age of 18 who reside in the home.**
3. Description of **All** properties owned in Arizona – Address, parcel or state code number (Personal Property Notice of Value and/or Real Estate Notice of Value.)
4. Spouse's Death Certificate (if applying as a widow or widower)
5. If applying for disability exemption, the current Arizona DOR Medical Certificate for Disabled Persons, **or** VA Benefits Summary Letter not older than one year, which contains the effective date of disability and includes the language of "Totally and Permanently Disabled."
 - Any letters not including the effective date will be presumed effective based on date letter is printed.
6. If applying for the Veterans percent disabled exemption, a copy of your VA Benefits Summary Letter not older than one year indicating the percentage of your disability and the effective date.
 - Any letters not including the effective date will be presumed effective based on date letter is printed.
7. Power of Attorney (if applicable.)
8. Trust documents (if applicable.)

Additional documentation and/or restrictions may apply, contact the Pima County Assessor Valuation Relief team for more information.

2024 AFFIDAVIT FOR TAX EXEMPTION (INDIVIDUAL)

Pursuant to Article IX, Section 2 of the Arizona Constitution & ARS Title 42 Chapter 11

Widow/Widower ☐

Total & Permanently Disabled ☐

Disabled Veteran ☐

APPLICANTS INFORMATION:

Name: _____

Date of birth: _____

Phone #: _____

Email Address: _____

Mailing address: _____

Contact name: _____

Phone #: _____

PART I: All applicants must complete below

None of my children under 18 years of age resided with me during the previous calendar year. The total income from all sources for me, my spouse and any of my children 18 years of age or more who resided with me did not exceed **\$37,297** during the previous calendar year. ☐

OR

At least one of my children who is under 18 years of age **OR** who is totally & permanently disabled, resided with me during the previous calendar year. The total income from all sources for me, my spouse & any of my children residing with me did not exceed **\$44,745** during the previous calendar year ☐

Total number of household members over 18: _____

Are you or any household members required to file State Tax Returns?

YES ☐ I will submit a copy of **ALL** 2023 household tax returns.

NO ☐ No member of my household is required to file any State Tax Return therefore, I will submit a notarized Income Statement with a list of the total household income for the prior year for **ALL** persons over the age of 18.

Are you a full-time Resident of Arizona? Yes ☐ No ☐

Do you own any other property in Arizona? Yes ☐ No ☐
(If Yes, list property below)

PART II: WIDOW/ WIDOWERS

Spouse's name: _____

Date of Death: _____

Have you remarried? YES ☐ NO ☐

Were you Separated at the time of death? Yes ☐ NO ☐

PART III: TOTALLY & PERMANENTLY DISABLED

Did you include the DOR Medical Certificate? YES ☐ NO ☐

Physicians Name: _____

PART IV: DISABLED VETERAN

Date of VA Benefits Summary Letter: _____

Percent of Disability: _____

Effective Date of Disability: _____

Please Note: The individual exemption amount is determined by the Arizona Department of Revenue annually. If your application is successfully approved, this exemption amount will be reduced from your Limited Assessed Value. This new value will be used to calculate the property tax bill.

OFFICE USE ONLY:

Total Annual Income: _____

Notes: _____

Approved ☐

Disqualified ☐

Processing Tech. Initials/Number: _____

Audit Tech. Initials/Number: _____

LIST OF ALL PROPERTY OWNED IN AZ (Book-Map-Parcel /State code Number)	County Location	Ownership % (Office Use only)	Limited Assessed (Office Use Only)	Exempt % (Office Use Only)	Exempt \$ (Office Use Only)

The total Limited Assessed Value cannot exceed \$30,099 for 2024 tax year.

Per A.R.S. §42-11111 State of Arizona. Pima County
By Signing this document. I Declare under Penalty of Perjury
that this claim for Property Tax Exemption, including **ALL**
submitted documents, is true to the best of my knowledge.

X _____
Applicant/POA Signature DATE