

Valuation Relief Programs

- If approved, a Widow/Widower or Totally & Permanently Disabled applicant could receive a reduction to their Limited Assessed Value also known as the taxable value of a property. Any remaining value is subject to tax. The value of the exemption is recalculated annually by the Arizona Department of Revenue. This discount can be reduced depending on the applicant's, recorded date of ownership, percentage of ownership or any other qualifying event. Any approved amount is applied first to Real Property with the most value then to Personal Property such as Manufactured Homes.

Important information

- Pima County property owners must apply with the Pima County Assessor's Office between the first Monday in January and March 1st. Any application received after March 1st will require a [waiver](#).
- An applicant can only apply and be approved for one program even if they are eligible for more than one category under [ARS §42-11111](#).
- All Valuation Relief Programs are income based, and additional requirements must be met to qualify. This is to include the Assessed Value thresholds for all property owned by the applicant within the State of Arizona.
- Income and limited value thresholds are determined by the Arizona Department of Revenue on an annual basis. The Assessor's Office does not and cannot make any changes or exceptions to these thresholds.
- An approved applicant or their representative must immediately notify the Assessor's Office of any disqualifying event. This includes but is not limited to the death of the applicant, a change to Arizona residency, purchase or sale of property.
 - Please Note: A disqualifying event may cause a tax bill to be issued due to the removal of an incorrectly applied exemption.

Qualifications & Required Documentation

- **Must be over the age of 18.**
- **Proof of Household Income and Residency is required to be submitted with your application.**
- **Widow/Widower:** Provide a copy of spouse's death certificate. The applicant cannot be remarried or have been separated/divorced from spouse at time of death. The death certificate must list the name of the applicant as the surviving spouse.
- **Totally & Permanently Disabled:** Provide a completed AZ Department of Revenue Certificate of Disability form ([DOR82514B](#)) stamped and signed by a competent medical authority. If no stamp can be obtained, provide a receipt from the provider, a note on the provider's office letterhead, or a prescription form issued by the provider.

Return your completed application with supporting documents to:

Email: asrvalrelief@pima.gov
Mail: Pima County Assessor's Office
Valuation Relief Section
240 N Stone Ave
Tucson, AZ 85701

Please call with any questions. (520) 724-7500

Exemption Type:

WIDOW / WIDOWER

TOTAL & PERMANENTLY DISABLED

Applicant Name: _____

Mailing Address: _____ Phone: _____

_____ Email: _____

Alternate Contact Name: _____ Phone: _____

Applicant must list all property owned.

The total combined Limited Assessed Value of **Arizona property** cannot exceed the AZDOR threshold of **\$36,454**. Ownership percentage is factored in when reviewing property values for each applicant.

Parcel ID / Account Number	Situs / Location	County

Arizona Residency & Statutory Income Limitation

- Yes No I am a full time Arizona Resident. Proof of Arizona residency is required.
- Yes No Are you or any occupant(s) within your household required to file a 2025 Tax Return?
If yes, submit copies of all household Tax Returns with the application.
If no, additional documentation will be required by the Assessor’s Office to verify eligibility.

Select one of the following:

- There are no minor children residing with me and the total household income from all sources for all occupants does not exceed the statutory limit of \$39,865.
- There are minor children or an adult dependent who is totally and permanently disabled residing with me and the total household income from all sources for all occupants does not exceed the statutory limit of \$47,826.

Widowed

- Copy of Death Certificate must be submitted with application.
- Yes No Were you separated at the time of death?
- Yes No Have you remarried?

Total & Permanently Disabled

- Arizona Department of Revenue Certificate of Disability (DOR82514B) completed and signed by a competent medical authority.

Under penalty of perjury, I hereby certify that all the information contained in this application and supporting documents are true and correct.

Signature

Date