

Pima County Organizational Tax Exemption Application

Filing Deadline & Required Documentation

- 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](#).

The following documents must accompany your application:

- Questionnaire for each requested Parcel/Personal Property Account (**This document may be recorded for public records**).
- Articles of Organization / Incorporation.
- By-Laws / Constitution.
- 501(c) designation letter. *If applicable.*
- End of Year Financial Statement.
- Low-Income/Affordable Housing, Vacant Land or Parsonage requests may also have additional requirements.

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
(520) 724-7500**

Important Information

- The applicant must be both a non-profit organization and hold title to the property that is being requested for property tax exemption.
- The applicant must use the property for a qualified exempt use under Arizona Revised Statutes Title 42 Chapter 11 Article 3. Any portion of the requested property that is used for profit or used in a manner not defined by Title 42 Chapter 11 Article 3 would not qualify for property tax exemption and is subject to taxation.
- For-Profits or Individuals who lease their property to a nonprofit would not be eligible for a Property Tax Exemption.
- Additional documentation may be requested to substantiate claims before a determination of exemption is made.
- If the Pima County Assessor's Office does not receive the requested documentation by the time taxes become due and payable, the request for exemption will be denied for that tax year.
- Certain property may be eligible for property tax exemption based on the intended future use. If approved, the subject property will be reviewed every three years to confirm evidence of development and its exempt status as outlined in Title 42 Chapter 11 Article 3.
- Vacant land will not be considered for exemption if proof of intended use is not submitted with application. Examples of intended use documents are: Architectural Plans, Building Permits, Board Meeting Minutes, Bulletins/Pamphlets, Deed Restrictions/CC & R's, Building Fund or Financing.
- Approved Property Tax Exemptions are applied to ad valorem tax only, any special districts such as CAGRD or Business Improvement District will continue to be collected.
- Approved organizations may annually request an MVD Certificate from the Pima County Assessor's Office, which can be used to offset the Vehicle License Tax for vehicles titled to the organization.

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Organizational Tax Exemption Affidavit:

Organization Name: _____

Mailing Address: _____

Phone Number: _____ Website: _____

Contact Name & Title: _____

Phone Number: _____ Email: _____

☐ Yes ☐ No Does the organization have a 501(c) designation letter issued by the IRS? If yes, a copy must be submitted along with your application.

☐ Yes ☐ No If the organization does not have a 501(c) designation letter, is the applicant exempt from paying Federal/State Taxes?

☐ Yes ☐ No Does the organization own any vehicles?

List each property being requested for tax year 2026

Parcel / Account Number	Situs / Location

By signing this application, 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. I understand that the Assessor's Office will require additional documentation to be submitted in order to prove the facts pursuant to Title 42 Chapter 11 Article 3. All documents must be submitted no later than when taxes become due and payable and a failure to submit all requested documents will constitute a waiver of the exemption.

Signature/Title

Date

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Questionnaire – All fields must be completed

This document may be recorded with the Pima County Recorder's Office

Organization Name: _____

Parcel _____

Account _____

The applicant is: Owner/Operator: _____ Owner only _____ Operator only _____

Which Arizona Revised Statute and Subsection are you requesting exemption for this property? [Title 42, Chapter 11, Article 3](#): _____

List all activities conducted on the requested property and how these activities qualify under the above statute:

☐ **Yes** ☐ **No** Is any portion of this property **not** being used by the Applicant for an approved exempt use under Title 42 Chapter 11 Article 3? If yes, please explain: _____

☐ **Yes** ☐ **No** Is any portion of the property being leased or rented to a non-profit and/or a for-profit organization(s)? If yes, please list below. **(All Lease agreements must be submitted along with the application.)**

Organization Name	Leased Square Footage	Non-Profit	For-Profit
		☐	☐
		☐	☐
		☐	☐

☐ **Yes** ☐ **No** Does the organization operate any type of food and beverage activities on the property?

☐ **Yes** ☐ **No** Is any portion of the property used as a place of residence? If yes, state number of individuals occupying the premises and the duration of the occupancy. If the occupant is a member of the organization, please also list their title. _____

☐ **Yes** ☐ **No** Does the applicant receive any income other than free will offerings in connection with this property? If yes, please explain: _____

☐ **Yes** ☐ **No** Are any portion of the improvements vacant? If yes, please list the square footage & expected date of occupancy for an approved exempt use under Title 42 Chapter 11 Article 3. Date: _____

Vacant Land Requests

☐ **Yes** ☐ **No** Are there plans to develop the vacant land for an approved exempt use under Title 42 Chapter 11 Article 3? If yes, provide proof of intended use as well as list the expected date for development to begin and finish. Date: _____ Through _____

By signing this document and under penalty of perjury, I hereby certify that all information contained in this questionnaire is true and correct. I also understand that this document may be recorded for public records.

Signature/Title

Date

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Exemption Statutes

- [42-11102. Exemption for government property; application of procedural provisions](#)
- [42-11104. Exemption for educational and library property](#)
- [42-11105. Exemption for health care property](#)
- [42-11106. Exemption for apartments for elderly residents or residents with disabilities](#)
- [42-11107. Exemption for institutions for relief of indigent or afflicted](#)
- [42-11108. Exemption for grounds and buildings owned by agricultural societies](#)
- [42-11109. Exemption for religious property; affidavit](#)
- [42-11110. Exemption for cemeteries](#)
- [42-11112. Exemption for observatories](#)
- [42-11113. Exemption for land and buildings owned by animal control and humane societies](#)
- [42-11114. Exemption for property held for conveyance as parkland; recapture](#)
- [42-11115. Exemption for property held to preserve or protect scientific resources](#)
- [42-11116. Exemption for property of arts and science organizations](#)
- [42-11117. Exemption for property of volunteer fire departments](#)
- [42-11118. Exemption for social welfare and quasi-governmental service property; qualifying activities](#)
- [42-11119. Exemption for property of volunteer roadway cleanup and beautification organizations](#)
- [42-11120. Exemption for property of veterans' organizations](#)
- [42-11121. Exemption for property of charitable community service organizations](#)
- [42-11124. Exemption for possessory interests for educational or charitable activities](#)
- [42-11129. Exemption for property of fraternal societies](#)
- [42-11130. Exemption for public library organizations](#)
- [42-11131. Exemption for low-income Indian housing; definitions](#)
- [42-11133. Exemption for affordable housing projects; definition](#)

Applying for an Exemption

- [42-11152. Affidavit; electronic submission; acknowledgment of receipt; false statements](#)
- [42-11153. Deadline for filing affidavit](#)
- [42-11155. Property owned by charitable institutions but used for other purposes](#)