

Valuation Relief Programs

If approved, a Disabled Veteran with a rating of less than 100% or a Nonservice-Connected Disability 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 disability rating, 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.

Veterans with 100% Service-Connected Disability could be exempt from property taxation on their one primary residence and their surviving spouse could retain the exemption upon the death of **an already approved applicant** if the property is still used as their primary residence.

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.
- Income 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 this threshold.
- 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.**
- **Disabled Veteran** - Provide a Benefit Summary Letter from the Department of Veterans Affairs dated in the last 12 months which includes: *Character of Service, if you have one or more service-connected disabilities, Combined service-connected evaluation rating & Effective date of disability.*
***** The Surviving Spouse of a Veteran with 100% Service-Connected Disability must notify the Pima County Assessor's Office of your spouse's passing. Additional documentation will be required for continuation of eligibility. *****

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:☐ 100% SERVICE-CONNECTED DISABLED VETERAN☐ PARTIALLY DISABLED VETERAN

Applicant Name: _____

Mailing Address: _____ Phone: _____

Email: _____

Name of spouse: _____ Phone: _____

Applicant must list all property owned.

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.**Veterans Disability**☐ Copy of Benefit Summary Letter must be submitted with application.☐ Yes ☐ No Do you have a 100% service-connected disability rating?☐ Yes ☐ No Were you Honorably discharged from a branch of the US Military?

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

Signature_____
Date