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Transfers & Exemptions

Requirements for Widow, Widower's & Disabled Persons

Additional requirements for disabled persons appear at the bottom. Filing dates are January 1 through the last working day in February of each year. Failure to file during this time may result in paying taxes for that year.

Applying

Widow / Widower / Disabled person shall appear in person and sign his/her exemption when applying. Must have resided with husband/wife in this state at the time of his/her death. If husband/wife died in another state, widower must have been a resident of this state prior to January 1, 1969.

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You must bring in death certificate which will be returned. Widow/widower's name must appear on death certificate as the surviving spouse. If property is in joint tenancy with full rights of survivorship, you may record an original death certificate to remove the deceased person's name from the property. If a warranty deed, it must be probated into widow/widower's name alone to receive exemption; otherwise, you will only receive ½ exemption. If there are three names on the property you will receive 1/3 exemption, etc.

If widow/widower/disabled person acquires property after the last day of February, or becomes a widow/widower or disabled after that date, such property will not be eligible for tax exemption until the following year.

Income Limitations

[A.R.S. 42-11111](#): Allowable income to qualify for tax exemptions, "In order to qualify for this exemption, the income from all sources of a widow or widower, together with the income from all sources of all children of the claimant residing with the claimant in his or her residence in the year immediately preceding the year for which the claimant applies for this exemption shall not exceed:"

- \$31,986 if none of the claimant's children under the age of 18 years resided with him or her in the claimant's residence.
- \$38,372 if 1 or more of the claimant's children residing with him or her in the claimant's residence was under the age of 18 years, or was totally and permanently disabled, physically or mentally, as certified by competent medical authority as provided by law.
- The exemptions from taxation are allowed in the amount of \$3,838 if the person's total assessed value does not exceed \$26,082.
- Total assessed value cannot exceed \$26,082 in the entire state (assessed value is 10% of the full cash value).
- You must list all real and personal property owned in Arizona including cars, mobile homes, etc.
- Total full cash value cannot exceed \$260,082 in the state, this is the full cash value.

Total assessed value: \$0 to \$26,082

Allowable Exemption: \$3,838

Required Documents

To apply, the following documents are required:

- Death Certificate
- Income Tax Statement
- Last Tax Bill (Paid Or Not)
- Mobile Home Title(s)
- Vehicle Registrations
- Additional requirements for disabled persons

Other Requirements

Must be 18 years of age or over. Certification of 100% total and permanent disability is required by a licensed physician or psychiatrist. Disability of a person may be physical or mental resulting in that person's inability to engage in substantial, gainful employment.



Forms for certification of disability are prescribed by the Arizona Department of Revenue. These forms may be requested from the Assessor's Office, which must be completed by a physician each year in January or February.

- [Form 82514](#) - Affidavit of Individual Tax Exemption
- All sources pursuant to [ARS §42-1111 C and D](#)

Church Non-Profit Organizations

Documents are required with applications. Property must be used for nonprofit purposes. Organizations file between 1st Mondays of January through last day of February.

Articles of Incorporation:

- IRS Exemption Authorization Forms
- Detailed information on the usage of the property
- [Form 82514A](#) - Affidavit for Organizational Tax Exemption

All sources pursuant to [A.R.S. §42-11102](#)

Exemptions

Real and personal property is subject to taxation unless it falls under one of the types of property exempted by the Arizona constitution. These exemptions are covered under [A.R.S. 42-11102](#). Some examples are:

- Business inventory held for resale
- Certain widows and widowers
- Household goods used for non-commercial purposes
- Property owned by federal, state, city, and county governments
- Qualifying educational facilities
- Qualifying religious organizations

For a complete listing, consult the statute.

Senior Property Valuation Protection Information

Purpose

To Freeze application year Full Cash Value only of a Primary Residence owned by Seniors Based on Income and Age.

Application Deadline: September 1st, 2017

Important Note

It is important to understand, should you qualify for the program your **taxes are not frozen**.

The freeze applies only to the **Full Cash Value** of your property and will remain frozen even in the event of a declining real estate market. Any changes to the property such as new construction or demolitions that will change your **Full Cash Value** will result in the removal of the freeze.

Until your limited value reaches the amount of your full cash value, your taxes may increase. In addition, if your tax rates increase your taxes will also increase.

Qualifications

Age

At least 1 property owner must be the minimum qualifying age of 65 at the time of application.

Residence

The property must be the owner(s) primary residence. A "primary" residence is that residence which is occupied by the property owner(s) for an aggregate of 9 months of the calendar year. A qualified owner can have only 1 primary residence and must have resided in the residence for 2 years at the time of application. This protection includes up to 10 acres of land including the primary residence identified by 1 parcel number. Owners must provide proof of residency with Arizona Driver's License or Arizona ID Card (with date of issue over 2 years).

Ownership

If the property is held in trust, provide proof of trustees along with the application to determine ownership eligibility. Any change in ownership may result in the loss of the freeze.

Income Limit

All gross income, taxable and non-taxable, of all owners will be used to determine eligibility.

- \$35,280 - 1 Owner
- \$44,100 - 2 or More Owners

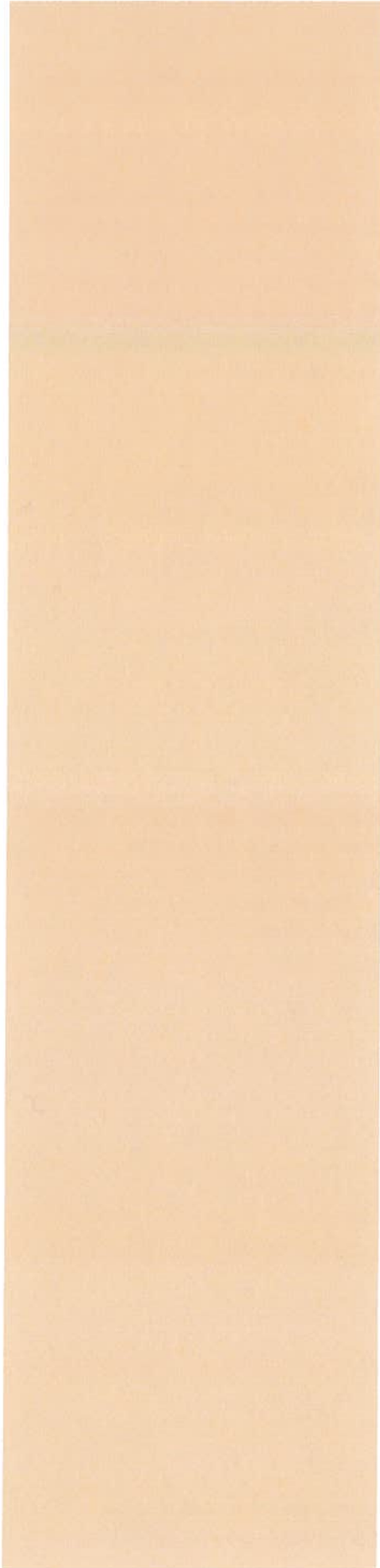
Income Verification

When applying for property valuation protection, documentation (W-2's, 1099's, and tax returns) to verify all gross income, residency and age must be submitted with the application. Applications must be submitted in person to the Assessor's office - no applications by mail will be accepted. The list below offers examples of acceptable income verification forms.

- Federal Income Tax Return
- Dividends and Interest
- Business / Farm Income
- Veteran Disability Pension INS
- Alimony / Welfare Payments
- Social Security Benefits
- Capital Gains / IRA Income
- Rent and Royalty Income
- Workman's Compensation
- Retirement / Pension and Annuity
- Wages / Salaries / Tips
- Disability Compensation
- Railroad Retirement
- AZ Unemployment

Re-Qualification

Once qualified, the freeze is in effect for a 3 year period, unless otherwise indicated by law. The Assessor will notify the property owner(s) 6 months prior



to the expiration of the current period, reminding them they must re-qualify for the protection to continue.

Contact Us

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Assessor

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Hours

Monday - Friday
8:00 A.M. - 5:00 P.M.

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