

2015 Property Tax Exemption and Valuation Protection Option Filing Period

Pursuant to Arizona Revised Statutes those persons who claim exemption from property taxation or who desire the property valuation protection option must appear before the county assessor to make an affidavit as to the person's eligibility. Affidavits for exemption shall be filed between the first working day of January and March 1 each year.

THOSE PERSONS WHO FAIL TO MAKE AN EXEMPTION AFFIDAVIT DURING THE FILING PERIOD THEREBY WAIVE THEIR RIGHT TO EXEMPTION.

Qualifications for Arizona Widows, Widowers and Disabled Persons

1. Applicant must currently be an Arizona resident. Widows and Widowers must have resided with their spouse in Arizona at the time of death.
2. Disabled persons must be certified by a competent medical authority as totally and permanently disabled, either physically or mentally.
3. The total assessed value of the applicant's property does not exceed \$25,306 (*Assessed value is a fractional part of Full Cash Value. The statutory limit will typically allow persons owning as much as \$253,060 in Full Cash Value to qualify.*)
4. Total income from all sources may not exceed \$31,035 or \$37,231 if the claimant has minor aged children residing with them. (*The definition of income from all sources includes adjusted gross income as defined by the Department of Revenue, plus capital gains, strike benefits, non-taxable interest, federal and Arizona political subdivision retirement payments. Adjusted Gross Income does not include cash public assistance, railroad retirement benefits, federal social security, unemployment insurance payments, veterans disability pensions, workers compensation payments, loss of time insurance payments, and gifts from government sources, surplus foods or other relief in kind supplied by a government agency.*)
5. A person who qualifies for exemption as both a disabled person and a widow or widower is not entitled to receive an exemption in more than one category.
6. The maximum allowable exemption is \$3,724 of assessed valuation. Any dollar amount of exemption that is unused for a property tax exemption may be applied to automobile in-lieu tax.
7. At the assessor's discretion, additional proof of the facts that qualify the person for an exemption may be required. Claimants who have taxable income may be required to file a copy of their 2014 Arizona resident income tax return with the assessor.

Qualifications for Religious & Non-Profit Corporations

1. Non-profit status is determined by the presentation of a letter of determination issued by the United States Internal Revenue Service recognizing income tax exempt status under section 501(c)(3,4,10 or 19) or issued by the Arizona Department of Revenue under Arizona Revised Statutes 43-1201.
2. Any land or building used or held for profit is not eligible for exemption.
3. Property tax exemption is limited to the non-profit activities defined in Arizona Revised Statutes 42-11101 et seq.
4. At the assessor's discretion, additional proof of the facts that qualify the organization for an exemption may be required.

Qualifications for Property Valuation Protection Option

Affidavits for the property valuation protection option shall be filed on or before September 1.

1. The owner must be an Arizona resident.
2. The property is the primary residence of the owner.
3. At least one of the owners of the primary residence is at least 65 years old.
4. The owner has resided at the property for at least two years.
5. The owner's total income from all sources, including non-taxable income, shall not exceed 400% of the Supplemental Security Income (SSI) benefit rate established by section 1611(b)(1) of the Social Security Act. If two or more persons own the property, the owners combined total income from all sources cannot exceed 500% of the SSI benefit rate established by section 1611(b)(1) of the Social Security Act. *(For 2015 the amounts have been determined as \$35,184 for individuals and \$43,980 for two or more persons.)*
6. Applicants are required to file a copy of their 2012, 2013 and 2014 income documents from all sources with the assessor. **The average income during the specified years shall be the basis for determining the income qualification.**

The valuation protection option fixes the value of the owner's primary residence at the amount in effect at the time the option is filed. The owner is required to renew the option every three years. If the property is sold or transferred to a person who does not qualify for the option, or the property is substantially improved, the property is revalued at market levels. **PERSONS WHO APPLIED OR RENEWED FOR THE PROGRAM IN 2012 ARE REQUIRED TO RENEW THE OPTION THIS YEAR IN ORDER TO REMAIN ELIGIBLE.**

For further information about property tax exemption or valuation protection please contact the Yuma County Assessor's Office.

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