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Office of the Pima County Assessor  
240 N. Stone  
Tucson, AZ 85701

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Bill Staples  
Assessor

Lon Berg  
Chief Deputy Assessor

## FIRST-TIME EXEMPTION APPLICANT INFORMATION

Qualified applicants could receive up to **\$3,965** off their current Assessed Value.

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### Qualifications for widow/widower and disability exemption applicants:

- The applicant must be a widow, widower, or 100% disabled as of January 1 of the year you are filing for exemption.
- The applicant must be a permanent Arizona Resident.
- The applicant must be over the age of 17.
- Income limitations \*\*
  - **\$33,037** for applicant, including spouse's income and/or income of children over the age of 18 who reside in the home
  - **\$39,634** for applicant with dependent children under the age of 18 residing in the home
  - **\$39,634** for applicant with a disabled son or daughter over the age of 18 residing in the home (must be certified by a licensed Arizona medical authority as totally and permanently disabled)

\*These amounts are taxable income (non-taxable Social Security and Railroad Retirement are not included as taxable income)

- The Assessed Value limitation is **\$26,969** Residential Property for each owner.
- Applicants must have owned the subject property as of January 1 of the year you are filing for exemptions.
- Applicants can file for current tax year only and not for any prior years.
- Additional restrictions may apply.



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**Additional Qualifications for widows/widowers:**

- Spouse must have been an Arizona resident.
- Spouse must not be separated or divorced at the time of death.
- If remarried, the applicant cannot claim an exemption.

**Applicants must file in person at the Pima County Assessor's Office.**

The filing period for 2019 is between January 2<sup>nd</sup> and March 1<sup>st</sup>.

The Exemption office is located at 240 N. Stone Ave in the Pima County Public Service Building. You can call 724-7500 for information on other locations that may be available during the filing period.

**Please bring copies of these required documents:**

1. Spouse's Death Certificate (if applying as a widow or widower)
2. Your most recent Arizona State Income Tax return. If not filing Arizona State Income tax returns, submit a notarized statement of all income for previous year. (This statement must include your spouse's and adult children's income if residing in home.)
3. Description of All properties owned in Arizona – (Personal Property Notices of value and/or Real estate Notice of value.)
4. The current Medical Certificate for Disabled Persons (if applying for a disability exemption.)
5. Power of Attorney (if applicable.)