
VIEW DOCUMENT

The Arizona Revised Statutes have been updated to include the revised sections from the 54th Legislature, 1st Regular Session. Please note that the next update of this compilation will not take place until after the conclusion of the 54th Legislature, 2nd Regular Session, which convenes in January 2020.

DISCLAIMER

This online version of the Arizona Revised Statutes is primarily maintained for legislative drafting purposes and reflects the version of law that is effective on January 1st of the year following the most recent legislative session. The official version of the Arizona Revised Statutes is published by Thomson Reuters.

~~X~~ 43-1072. Earned credit for property taxes; residents sixty-five years of age or older; definitions

A. There shall be allowed to each resident a credit against the taxes imposed by this title for a taxable year for property taxes accrued or rent, or both, paid in that taxable year, in accordance with subsection B of this section, if all of the following apply:

1. Such resident attained the age of sixty-five years prior to or during the taxable year or such resident is a recipient of public monies under title 16 of the social security act, as amended.
2. Such person paid either property taxes or rent during the taxable year.
3. Such person either:
 - (a) Did not live with a spouse or any other persons and had an income from all sources in the taxable year of less than three thousand seven hundred fifty-one dollars.
 - (b) Lived with a spouse or one or more persons and the combined income from all sources in the taxable year of all persons residing in the residence was less than five thousand five hundred one dollars.

B. The credit allowed under this section is the amount of property taxes actually paid during the taxable year or the amount computed as follows, whichever is less: