



Office of the Pima County Assessor
Exemptions Division
33 N. Stone Ave. #130
Tucson, AZ 85701

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Assessor

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FIRST-TIME EXEMPTION APPLICANT INFORMATION

Qualified applicants could receive up to \$3,530 off their current Assessed Value.

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 **
 - **\$29,421** for applicant, including spouse's income and/or income of children over the age of 18 who reside in home
 - **\$35,305** for applicant with dependent children under the age of 18 residing in the home
 - **\$35,305** 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 **\$23,991** (**\$239,910** in Full Cash Value for Residential Property) for each owner.
- Applicants must have owned the subject property as of January 1 of the year you are filing for exemption.
- Applicants can file for current tax year only and not for any prior years.
- Additional restrictions may apply.

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 exemptions is between January 3 and March 1.

The office is located at 33 N. Stone Ave, Suite 130 in the Bank of America Building. You can call **243-7500** 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 Valuation Cards)
4. The current Medical Certificate for Disabled Persons (if applying for a disability exemption).
5. Power of Attorney (if applicable).