



## **AFFIDAVIT FOR INDIVIDUAL TAX EXEMPTION**

**Read this before completing the affidavit form**

### **2005 LEGISLATIVE CHANGES TO INDIVIDUAL PROPERTY TAX EXEMPTION:**

The 2005 Legislature adopted several changes regarding the administration of property tax exemptions for widows, widowers and disabled persons that will affect exemption applications for the 2006 and future tax years. Part 1 below is a summary of the specific changes and their effect on individual exemption applicants. Part 2 is the instructions for filing your application to assure that it is processed in a timely manner by the County Assessor's Office.

#### **PART 1: 2005 LEGISLATIVE CHANGES EFFECTIVE IN TAX YEAR 2006.**

- A:** As of 2006, a widow, widower or disabled person who has initially qualified for a property tax exemption is not required to file an affidavit with the County Assessor in future years, unless an event occurs that disqualifies them. Disqualifying events include the person's death, the remarriage of a widow or widower, the person's income exceeding the limits prescribed by law, or the conveyance of the property to another owner. Other disqualifying events may also apply. The property would become subject to taxation from the date of the disqualification.
- B:** Pursuant to A.R.S. § 42-1111(H), the person or the person's representative shall annually calculate total income from the previous tax year to ensure that the person still qualifies for the tax exemption. The person shall notify the County Assessor, in writing, of any event that disqualifies the widow, widower or disabled person from further property tax exemption.
- C:** In 2006, the gross total household income limits were increased. For 2007 and subsequent tax years, the total allowable exemption amount, the total assessment limitation amount [A.R.S. § 42-1111(B)], and the total household income limits, [A.R.S. § 42-1111(E)] will be adjusted annually for inflation based on the factor that is to be calculated no later than December 31 of each year. The adjusted gross total household income limits are shown in Parts I and II on the front of this form. The increased amount of the household income limits, based on the calculations, will become the new income limits for the ensuing tax year in accordance with A.R.S. § 42-1111(H).

#### **PART 2: INSTRUCTIONS FOR COMPLETING THIS AFFIDAVIT.**

In order to assure that your property tax exemption application is processed in a timely manner for the 2011 Tax Year, please complete and return this form to the County Assessor's Office no later than the last day of February, 2011.

**ALL APPLICANTS:** In accordance with A.R.S. § 42-11152, the County Assessor's Office may require additional proof of all the facts stated by the person before allowing an exemption. A false statement that is made or sworn to in the affidavit constitutes perjury. A copy of the applicant's most recent State Income Tax Return **must** accompany the filed affidavit for the County Assessor's use in determining the applicant's initial eligibility. Correct any of the printed information on the form by crossing out any items that you do not own or by adding any items you do own that are not on the list. Also indicate which property, if any, is rented or leased to someone else. Return the signed affidavit along with any other information required by the County Assessor **no later than the last day of February, 2011.**

**DISABLED PERSONS:** A signed "Certificate of Disability for Property Tax Exemption" form (DOR 82514B, attached) must also accompany the applicant's filed affidavit.