



Eddie Cook  
Maricopa County Assessor

2022 PERSONAL EXEMPTION INFORMATION

## PROPERTY EXEMPTIONS

### A.R.S.42-11111 and 11152

#### Who Is Entitled to an Exemption?

Some widows, widowers, and totally disabled persons AGE 17 or over may be eligible.

#### If qualified, how does one benefit?

*The assessed value of the property may be reduced by **\$4,188** or more with a corresponding reduction in tax.\*\**

#### Is the exemption for my house only?

No, the exemption is applied to the real estate first, then to an unsecured mobile home or an automobile. If you don't own real estate, it may be applied to your mobile home or automobile.

#### What are the Qualifications?

1. You must be a **resident of Arizona** (proof of residency is required).
2. The total assessed valuation on your **home in Arizona must not exceed \$28,459 for the 2022 tax year\*\*** (Note: If the home is owned jointly, the ownership would be considered 50%).
3. **The total income** from all adult occupants from all sources, excluding social security, cannot exceed **\$34,901.\*\***
4. If children under **18 years of age or disabled reside in the home** the income limit cannot exceed **\$41,870\*\***

**\*\*Note: Effective August 2005, income amounts, assessed value and exemption amount are indexed to the GDP. For subsequent years, please contact our office after January 1<sup>st</sup> for the current amounts.**



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**Documents Required to Accompany the Exemption Application**

**YOU MUST FILE YOUR APPLICATION IN PERSON AT YOUR COUNTY ASSESSOR'S OFFICE BETWEEN JANUARY 1<sup>st</sup> & MARCH 1<sup>st</sup>**

**Disabled Persons Must Provide:**

- Disability form DOR82514B completed, signed, and stamped with doctor's name at the time of filing. If no stamp can be obtained, please provide a doctor's office receipt, note on doctor's office letterhead, or prescription form issued by doctor (no signatures by a nurse practitioner will be accepted).
- If no stamp can be obtained for a disabled veteran, a letter from the Department of Veterans Affairs in Phoenix, Arizona can be accepted and accompany the DOR82514B Form.

**Widows or Widowers Must Provide:**

- Must have been a resident of Arizona with spouse at the time of spouse's death OR
- If spouse died while a resident of another state, the claimant must have established Arizona residency prior to January 1, 1969.
- Must provide a **copy only** of spouse's death certificate at the time of filing.

**ALL Widows, Widowers and Disabled Applicants Must Provide:**

- Proof of Arizona residency, i.e., **copy only** of driver's license or ID card is required.

**In all cases, proof of Arizona or Federal adjusted gross income for the previous year must be submitted:**

<b><u>QUALIFYING TYPES OF INCOME:</u></b>	<b><u>DOES NOT INCLUDE THESE TYPES OF INCOME:</u></b>
<ul style="list-style-type: none"> <li>• Adjusted Gross Income from Arizona Income tax form 14040</li> </ul>	<ul style="list-style-type: none"> <li>• Cash public assistance of relief</li> </ul>
<ul style="list-style-type: none"> <li>• Capital gains not included in Adjusted Gross Income</li> </ul>	<ul style="list-style-type: none"> <li>• Railroad retirement benefit</li> </ul>
<ul style="list-style-type: none"> <li>• Non-taxable strike benefits or interest from U.S. Government</li> </ul>	<ul style="list-style-type: none"> <li>• Social Security payments</li> </ul>
<ul style="list-style-type: none"> <li>• Retirement payments from any Arizona Government entity</li> </ul>	<ul style="list-style-type: none"> <li>• Arizona State unemployment insurance</li> </ul>
<ul style="list-style-type: none"> <li>• U.S. Government excepted as exempted as below</li> </ul>	<ul style="list-style-type: none"> <li>• Veteran's disability pensions</li> </ul>
<ul style="list-style-type: none"> <li>• Pension payments not otherwise exempted.</li> </ul>	<ul style="list-style-type: none"> <li>• Worker's compensation</li> <li>• "loss of time" insurance</li> </ul>
<ul style="list-style-type: none"> <li>• Annuity payments not otherwise exempted.</li> </ul>	<ul style="list-style-type: none"> <li>• Gifts for non-governmental sources</li> </ul>



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**If the residence is below assessed value limits:**

A copy of your car registration and/or valuation or tax bill for unsecured mobile home is required.

**If you have a Power of Attorney (POA):**

All POA paperwork must accompany your application.

**WHERE CAN I GO TO APPLY?**

<p><b>Maricopa County Assessor’s Office</b> 301-W. Jefferson St 2<sup>nd</sup> floor Phone – (602) 506-3406 Mon- Fri 8am – 5pm</p>	<p><b>Southeast Mesa Complex</b> 222 E Javelina Ave #2300; Mesa 602-506-5044 <b>BY APPOINTMENT ONLY</b></p>
<p><b>P.O.R.A (SC West) Office</b> 13815 W. Camino Del Sol 602-584-4288 <b>BY APPOINTMENT ONLY</b></p>	<p><b>Sun City CAN Office</b> 10195 W. Coggins Dr. 623-933-7530 <b>BY APPOINTMENT ONLY</b> Mon – Fri 8am – Noon</p>

**PLEASE CALL FOR ALTERNATIVE SOLUTIONS FOR FILING  
IF THERE ARE ADDITIONAL HARDSHIPS**

**What can disqualify me from this program?**

- Death
- Remarriage of a widow or widower
- Person’s income from all sources exceeds that limits as set for that year
- Conveyance of title to the property to another owner

*Pursuant to A.R.S §42-11152*

*"At the assessor’s discretion, the assessor may require additional proof of the facts stated by the person before allowing the exemption."*