



# PERSONAL TAX EXEMPTION

A.R.S. § 42-11111; 42-11151; 42-11152; 42-11153; AZ CONST ARTICLE 9, SECT 2D  
(Rev. 12-28-2022)

## Of what benefit is a tax exemption?

- A tax exemption reduces the taxable assessed value of one's property. This reduction may either **lower** the tax bill or **eliminate** it completely.
- If any exemption amount is left over after exempting the applicant's interest in the property, it may be applied to his/her motor vehicles.

**Type of Personal Tax Exemptions offered:** Widow/Widower and Disability

## What is a Widow/Widower's Exemption?

A Widow/Widower's Exemption is tax relief for property owners whose spouse is deceased. The benefit of and requirements for the exemption are stated below.

- Effective 2023: Widow/Widower must be a resident of Arizona (minimum of 6 months), regardless of the state in which the deceased passed away.  
Required proof: Driver's License, Vehicle Registration or Voter's Registration.
- Must submit one of the following:
  - A. Docket and Page of recording of deceased spouse's death certificate.
  - B. Photocopy of deceased spouse's death certificate.

## What is a Disability Exemption?

To qualify for the property tax exemption for disabled persons, a person must be **totally and permanently** disabled, either physically or mentally; *resulting in that person's inability to engage in any substantial gainful activity.*

- Must submit one of the following:
  - A. Certificate of Disability signed by a physician or psychiatrist.
  - B. A letter from the Department of Veterans Affairs in Phoenix.

**Note:** Whichever is submitted must:

1. State the applicant's disability to be total and permanent.
2. Be dated between March 1st of previous year and March 1st of current year.
3. Be postmarked or delivered by March 1st of the current year.

Effective 2023: **Veteran's disability** – letter from the Department of Veterans Affairs stating percentage of disability; applicant to receive percentage off the legislative set exempt amount.

**Where do I sign up?** The Yavapai County Assessor's Office at:

1015 Fair Street  
Prescott, Arizona  
(928) 771-3220

10 South 6<sup>th</sup> Street  
Cottonwood, Arizona  
(928) 639-8121

**Note:** Once qualified, you will continue to receive the exemption unless one or more of the following applies: 1. Your income is over the allowed limit, 2. Your assessed value is over the allowed limit, 3. You have remarried (for widow/widower), or 4. You are no longer considered totally and permanently disabled (for disabled).

**FURTHER INSTRUCTIONS ON BACK**





If you are unable to conduct the above-mentioned business, please file a “Power of Attorney” with this office.

### Requirements for Personal Exemption:

- Must apply in person to file an Affidavit for Tax Exemption to establish initial eligibility.
- Must apply between January 3<sup>rd</sup> on or before March 1st.
- Must be an Arizona resident.
- Must be over the age of seventeen.
- Total assessed value of all property in Arizona, in which the applicant has an interest, cannot exceed \$29,418 (may increase annually).
- Must be able to state that either item a or b below is true:
  - A. None of my children under 18 years of age resided with me during the previous calendar year. The combined Arizona adjusted gross income of myself, spouse, and all my children ages 18 and older who resided with me throughout the previous calendar year did not exceed \$36,077 (may increase annually).
  - B. At least one of my children who was under 18 years of age, or one who was totally and permanently disabled resided with me during the previous calendar year. The combined Arizona adjusted gross income of myself, spouse, and any other of my children who resided with me throughout the previous calendar year did not exceed \$43,733 (may increase annually).

**Note:** A copy of the Arizona Personal Income Tax Return(s) filed by each person in the household must be postmarked or delivered by April 15 of the current year.

**If you file income tax, but not Arizona income tax, Federal AGI will be used to verify income.**

### Where do I call for information?

If you live outside the local areas listed above, you may use the toll-free numbers noted below:

Ash Fork	637-2390	Cottonwood	639-8100
Bagdad	633-2169	Jerome	639-8100
Phx/Blk Canyon City	602-495-8800	Sedona	639-8100
Camp Verde	639-8100	Seligman	422-3426
Clarkdale	639-8100	Yarnell	427-3895
Cornville	639-8100		

Once you dial the number, ask for the Assessor’s Office, Ext. 3220.

<https://yavapaiaz.gov/Portals/33/PersonalExemptions.pdf>

