

OFFICE OF THE SANTA CRUZ COUNTY ASSESSOR

FELIPE A. FUENTES, JR.
ASSESSOR

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CHIEF DEPUTY



PROPERTY TAX EXEMPTION INFORMATION SHEET

Qualifications for Widows/Widowers & Disability Exemption Applicants

1. Must be a resident of Arizona.
2. Must have resided with their spouse in Arizona at the time of the spouses death; or, if your spouse died while a resident of another state, then the surviving spouse must come to Arizona before **January 1, 1969**.
3. The death certificate of the deceased spouse must be recorded in the Santa Cruz County Recorder's Office if title was acquired as Joint Tenants with Full Rights of Survivorship, if not a copy must be accompanied with application stating that you are the spouse of the deceased.
4. Must be able to state that either Item A or B is true:
 - (A) None of my children under 18 years of age resided with me during the previous calendar year. The total income from all sources of myself and any children aged 18 or more who resided with me did not exceed **\$31,986** during the previous calendar year.
 - (B) At least one of my children, who was under 18 years of age or who was totally and permanently disabled, resided with me during the previous calendar year. The total income from all sources of myself and any other of my children residing with me did not exceed **\$38,372** during the previous calendar year.
5. Certification of 100% total and permanent disability is required by a licensed physician or psychiatrist. Disability of a person may be physical or mental resulting in that person's inability to engage in substantial, gainful employment.
6. Must not have property value (within the State of Arizona) that exceeds an assessed value of **\$26,082** assessed value can be found on your tax notice or notice of valuation card. It is percentage of your actual value.

Note: Total allowable exemption has increase from **\$3,783** in **2016** to **\$3,838** for **2017 tax year**.

ALL SOURCES PURSUANT TO A.R.S. 42-11111

SANTA CRUZ COUNTY COMPLEX

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