

**INSTRUCTIONS for completing the DOR 82514A
AFFIDAVIT for ORGANIZATIONAL TAX EXEMPTION**

Pursuant to Article IX, § 2 of the Arizona Constitution and A.R.S. Title 42, Chapter 11, Article 3, §§ 42-11104, 42-11105, 42-11107 through 42-11110, 42-11112 through 42-11121, 42-11124, and 42-11129 through 42-11133, and Article 4, §§ 42-11151 through 42-11155.

**Read these instructions and the information on the DOR 82514A affidavit
carefully before completing the form.**

The Organization for which a property tax exemption affidavit is being filed, and the person completing the affidavit who represents that Organization, are hereafter referred to singularly as the “applicant.”

Initial Year Applications:

- If an initial affidavit is being submitted (i.e., the applicant is filing for the first time), and if the applicant is exempted from federal income taxation by § 501 of the Internal Revenue Code, the County Assessor may require the submission of a “letter of determination” issued by the I.R.S.

Note: Pursuant to A.R.S. § 42-11152, for certain categories of property tax exemptions, an Initial Year filing may be that all is required (i.e., an annual ‘reapplication’ is not necessary). Refer to A.R.S. § 42-11153 to determine if a statutory initial year application provision exists for the exemption being sought. If not, an annual ‘reapplication’ is required. For those exemption categories with an Initial Year application provision, the applicant may only be required to notify the Assessor if an event has occurred that would disqualify the applicant, or the property, from continuing to qualify for the exemption. However, be aware that some County Assessors still do require the filing of an annual affidavit in order to monitor continued exemption eligibility.

- In the “Property List” column, identify and provide a description of the real and/or personal property which the applicant is requesting to have exempted from property taxation. Attach additional identifying or descriptive information, if necessary. The applicant should be prepared to provide access to the listed property for an inspection by a County Assessor’s representative, if it is requested.

Subsequent Year Applications:

Annually, correct any of the preprinted information listed on the DOR 82514A by:

- Crossing out any real or personal property which the applicant no longer owns, and by adding any property the applicant now owns that is not shown on the list.

For ALL Applicants:

- Pursuant to A.R.S. § 42-11152, the County Assessor may require additional proof of the facts stated on the affidavit by the applicant before approving an exemption. A false statement that is made or sworn to in the affidavit constitutes perjury.
- The Applicant or Applicant’s agent must sign the completed affidavit. Be sure that the copy of the affidavit that is filed with the County Assessor has the applicant’s signature on it. For information on the availability of electronic filing, please contact your County Assessor for filing instructions. To assure that the property tax exemption application is processed for the current Tax Year, if **hand-delivered**, file the DOR 82514A with the County Assessor’s office **no later than the last (business) day of February**. If the affidavit is **mailed** to the County Assessor, be sure that it is **postmarked on or before the last day of February**.

Note: Check with the local County Assessor’s Office for their hours and days of operation if the last business day in February of the current calendar year is a Friday. Some County Assessor’s Offices may now be closed on Fridays.

The applicant should retain a copy of the signed affidavit, and any attachments that are submitted with it, as a permanent record.