

**INSTRUCTIONS for completing the DOR 82514 AFFIDAVIT
for INDIVIDUAL PROPERTY TAX EXEMPTION
(VETERANS PLEASE USE FORM 82514V)**

Read the information below, the instructions for the DOR 82514 affidavit (following), and the information on the DOR 82514 carefully before completing the DOR 82514 affidavit form.

A: A person who is initially applying for the property tax exemption allowed by A.R.S. § 42-11111 must complete and submit this form to the County Assessor. Upon approval by the County Assessor, the person is not required to file an affidavit in subsequent years under A.R.S. § 42-11152.

Note: Some Assessors still require the filing of an annual affidavit in order to monitor continued exemption eligibility. Please contact your local County Assessor to verify requirements.

B: If not required by the County Assessor to file an annual affidavit, pursuant to A.R.S. § 42-11111(H), the applicant (or that person's representative) shall annually calculate total household income from the previous Tax Year to ensure that the widow, widower or disabled person still qualifies for the tax exemption. The applicant (or the applicant's representative) is also required by law to notify the County Assessor, in writing, of any event that disqualifies the widow, widower or disabled person from further property tax exemption. Disqualifying events include the applicant's death, the remarriage of a widow or widower, the applicant's or household's total income exceeding the limits prescribed by law, or the conveyance of the property to another owner. Other disqualifying events may also apply. The applicant's property becomes subject to taxation from the date of disqualification, including interest, penalties and (the cost of) proceedings for tax delinquencies.

C: The specified total household income limits, assessed valuation limits and tax exemption amounts are adjusted annually for inflation, based on a "GDP price deflator" factor that is calculated by the Department of Revenue no later than December 31 of each year. The increased total household income limitations become the next Tax Year's limits, in accordance with A.R.S. § 42-11111(B) (C) & (E).

INSTRUCTIONS for ALL APPLICANTS:

- On an initial affidavit form, list all taxable property the applicant owns. Attach additional identifying or descriptive information, if necessary. If subsequent year affidavits are required by the Assessor, correct any of the preprinted information listed on the DOR 82514 by crossing out any real or personal property which the applicant no longer owns, and by adding any property the applicant now owns not shown on the list.
- If an initial affidavit is being submitted (i.e., the applicant is filing for the first time), a copy of the applicant's most recent State Income Tax Return **MUST** accompany the filed DOR 82514 affidavit for the County Assessor's use in determining the applicant's initial eligibility. If not filing a State Income Tax Return contact the County Assessor for alternative required documentation of proof of income.
- 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.
- Sign the completed affidavit. Be sure that the copy of the affidavit form 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. If the affidavit is **hand-delivered**, file the DOR 82514 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 your 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.

For DISABLED PERSONS:

(For a veteran for a service or non-service connected disability, use Form 82514V)

A "Certificate of Disability for Property Tax Exemption" form (DOR 82514B), with the original signature of the applicant's physician on it, and which is dated, **MUST** accompany the applicant's filed DOR 82514 affidavit.

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

For questions regarding the application of this program, please contact your County Assessor.