42-11153. Deadline for filing affidavit

A. Except as provided in section 42-11104, subsection E, section 42-11109, subsection B, section 42-11110, subsection B, section 42-11111, subsection H, section 42-11131, subsection C and section 42-11132, subsection C and section 42-11132.01, subsection C, a failure by a taxpayer who is entitled to an exemption to make an affidavit or furnish evidence required by this article between the first Monday in January and March 1 of each year constitutes a waiver of the exemption.

B. If a widow or widower or person with a disability whose property is exempt from tax under section 42-11111, or an organization that is exempt from federal income tax under section 501(c) of the internal revenue code and is exempt from property tax under article 3 of this chapter, submits a petition after the deadlines prescribed by subsection A of this section, the person or organization may have the waiver redeemed by the county board of supervisors at any regular meeting, except that no taxes that were due and payable before the petition was submitted may be refunded or abated.

42-11154. Establishing nonprofit status

For the purposes of article 3 of this chapter:

1. Nonprofit organization status may be established by a letter of determination issued in the organization's name by the United States internal revenue service or the department of revenue recognizing the organization's tax exempt status under section 501(c)(3) of the internal revenue code or under section 43-1201.

2. The requirement that property is not used or held for profit may be met by a letter of determination described in paragraph 1 of this section and issued in the name of the organization holding title to the property and for each organization using the property.

42-11155. Property owned by charitable institutions but used for other purposes

The exemptions provided by article 3 of this chapter relating to charitable institutions do not apply to property owned by charitable institutions but primarily held or used by others whose use is not exempt from taxation by article 3 of this chapter or by the Constitution of Arizona.

Chapter 12 – Property Classification

Article 1 – Classes of Property

42-12001. Class one property

For purposes of taxation, class one is established consisting of the following subclasses:

1. Producing mines and mining claims, personal property used on mines and mining claims, improvements to mines and mining claims and mills and smelters operated in conjunction with mines and mining claims that are valued at full cash value pursuant to section 42-14053.

2. Standing timber that is valued at full cash value.

3. Real and personal property of gas distribution companies, electric transmission companies, electric distribution companies, combination gas and electric transmission and distribution companies and companies engaged in the generation of electricity that are valued at full cash value pursuant to section 42-14151.

4. Real and personal property of airport fuel delivery companies that are valued pursuant to section 42-14503.