

Article 4 – Qualifying for Exemptions

42-11151. Procedure, affidavits and forms

The department shall prescribe the procedure, affidavits and forms that are required to effectuate the property tax exemptions prescribed by article IX, Constitution of Arizona, and article 3 of this chapter.

42-11152. Affidavit; false statements

A. Except as provided in sections 42-11104, 42-11109, 42-11110, 42-11111 and 42-11131 and except for property described in sections 42-11125, 42-11127, 42-11132 and 42-11132.01, a person who claims exemption from taxation under article IX, section 2, 2.1 or 2.2, Constitution of Arizona, shall:

1. When initially claiming the exemption, appear before the county assessor to make an affidavit as to the person's eligibility. If a personal appearance before the county assessor would create a severe hardship, the county assessor may arrange a mutually satisfactory meeting place to make an affidavit as to the person's eligibility.
 2. When claiming the exemption in subsequent years, appear before the county assessor or a notary public to make an affidavit as to the person's eligibility.
 3. Fully answer all questions on the eligibility form or otherwise required by the assessor for that purpose.
- B. At the assessor's discretion, the assessor may require additional proof of the facts stated by the person before allowing an exemption.

C. A person who is in the United States military service and who is absent from this state or who is confined in a veterans' hospital or another licensed hospital may make the required affidavit in the presence of any officer who is authorized to administer oaths on a form obtained from the county assessor.

D. A false statement that is made or sworn to in the affidavit is perjury.

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.