

AFFIDAVIT OF INDIVIDUAL TAX EXEMPTION FOR VETERANS

SEE REVERSE FOR INSTRUCTIONS

(NON-VETERAN DISABLED PERSONS, WIDOWS, AND WIDOWERS USE FORM 82514)

NAME: _____

ADDRESS: _____

PHONE: _____

PART I. DISABLED VETERANS

None of my children under 18 years of age resided with me during the previous calendar year. The total income from all sources, including myself, my spouse, and any of my children 18 years of age or more who resided with me, did not exceed \$39,865 during the previous calendar year.

At least one of my children, who is 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, including myself, my spouse and any other of my children residing with me, did not exceed \$47,826 during the previous calendar year.

PART II. ALL APPLICANTS MUST COMPLETE

Veteran's Name: _____

Assessor's Parcel Number: _____

Veteran's Address: _____

Email Address: _____

Phone Number: _____

Property Situs Address: _____

Veterans Administration (VA) Combined Disability Rating: _____ Date of VA Disability Letter: _____

Please submit a copy of your Veterans Administration (VA) disability award/summary of benefits letter.

Where in the state did you first establish residence? City/Town _____ County _____

Do you own property in this county? Yes No Do you own property in another Arizona County? Yes No

If yes, in which county: _____

Is part of the property you own an Arizona business? Yes No

If yes, provide Business Name and Address: _____

Are you claiming your exemption(s) in any other county? Yes No

If yes, in which county? _____

PROPERTY LIST	OWNED %	FULL CASH VALUE	LIMITED VALUE	ASSMT RATIO	ASSESSED VALUE	TOTAL EXEMPT AMOUNT	% DISABLED	QUALIFIED EXEMPTION AMT.

I HEREBY CERTIFY THAT I HAVE READ ALL OF THE FOREGOING BEFORE SUBSCRIBING MY NAME HERE AND THAT THE MATTERS HEREIN STATED ARE ALL TRUE TO THE BEST OF MY KNOWLEDGE.

X _____
PROPERTY OWNER

EMAIL ADDRESS

DATE

X _____
DEPUTY ASSESSOR

DATE

**INSTRUCTIONS for completing the ADOR 82514V AFFIDAVIT
for INDIVIDUAL TAX EXEMPTION FOR VETERANS**

Read the information below, the instructions for the ADOR 82514V affidavit (following), and the information on the ADOR 82514V carefully before completing the ADOR 82514V 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 may 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 the applicant's representative) shall annually calculate total household income from the previous Tax Year to ensure that the disabled veteran 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 disabled veteran from further property tax exemption. Disqualifying events include the applicant's death, 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. For an initial application, or if there is a change in the Veterans Administration (VA) Combined Disability Rating, the applicant or the applicant's representative should file form 82514V including a copy of the most recent VA disability award/summary of benefits letter.

C: The specified total household income limits and tax exemption amounts (for disabled veterans described in A.R.S. **§ 42-11111(D)**) 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 limitations become the next Tax Year's limits, in accordance with A.R.S. **§ 42-11111(F) (1) and (3) and (H)**.

- In the box labeled OWNED %, please enter the ownership interest in the subject property of the qualifying applicant.
- 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 ADOR 82514V by crossing out any real or personal property that 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 ADOR 82514V 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 ADOR 82514V 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 be closed on Fridays.

The applicant should retain a copy of the signed affidavit and all supporting documents submitted with it as a permanent record.

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