



Eddie Cook
Maricopa County Assessor

2026 PERSONAL EXEMPTION APPLICATION

Application deadline is February 28, or September 1 with an Exemption Deadline Waiver.

Income and residency qualifications are required for all programs.

Qualifying income **excludes** Social Security, Military Pensions, and Veterans' Disability payments.

See page 2 for program definitions and required supporting documentation.

I am applying for the following Personal Exemption (**Check One**):

WIDOWED TOTALLY DISABLED

VETERAN DISABILITY (BASED ON %) VETERAN 100% SERVICE-CONNECTED DISABILITY

SURVIVING SPOUSE CONTINUING GRANTED 100% SERVICE-CONNECTED DISABILITY EXEMPTION

Applicant Name: _____ Application Date: _____

Mailing Address: _____ City: _____ State: _____ Zip: _____

I want to update the Assessor Records with the above mailing address, please check here:

Phone: _____ E-Mail: _____

(Please check your spam or junk folders for correspondence from PE.SVP@maricopa.gov)

- List of all Properties owned in AZ. The total combined assessed LPV limit is **\$36,454** for applicant's portion of ownership. Single owner exemption is applied to 100% of LPV. If applicant is a co-owner, exemption is applied to 50% of LPV. **Note: Assessed LPV limit does not apply to Veterans' exemption programs.**

Parcel or Account Number	Location Address	County

- I confirm I am an Arizona resident: Yes No
 Provide copy of: Proof of residency (Driver's license, state ID or voter card)
- I confirm income from **all** people living in the home does not exceed the statutory limit. I understand income **excludes** Social Security, Military Pensions, and Veterans' disability payments. Please check one:
 There are no children under age 18 living with me in my residence and that my income from **all** sources, together with the income of all sources of all adult children residing with me in the previous calendar year, did not exceed the statutory limit of: **\$39,865.**
 There are medically or physically disabled children, or children under age 18, living with me in my residence; and that my income from **all** sources, together with the income from all sources of all children residing with me in the previous calendar year, did not exceed the statutory limit of: **\$47,826.**
- I confirm that myself and/or household members **are required** to file Tax Returns for 2025. Yes No
 Submit copies of: First 2 pages of Arizona Tax Return Form 140, including any Nontaxable strike benefits, for all household members for 2025, if applicable.
- I am applying on or after March 1: Yes, **submit an Exemption Deadline Waiver with application.**
- Question only for 100% Service-Connected Veteran - This is my primary residence: Yes No
 Primary Residence (Legal Class 3.1) is defined as the owner's one and only main residence, no matter how many homes are owned within or outside the state of Arizona. You can have only one primary residence per A.R.S. §42-12053. Proof of residency required.

Under penalty of perjury, I hereby certify that all the information contained in this application form and supporting documentation are true and correct. I understand that I am required to review my status annually and notify the Assessor in writing of any event/change (disability percentage change, marital status, etc.)

Signature: _____ **Date:** _____



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PROGRAMS DEFINED:

Widowed/Totally Disabled: A tax exemption up to \$4,873 reduces the Assessed Limited Property Value (LPV), which is the taxable amount due on one's property. This reduction may lower your tax bills or, in some cases, eliminate them all together if the assessed value is lower than the exemption amount. If the applicant meets all requirements, **including income**, and the County Assessor approves the application, the exemption amount is first applied to real property, then unsecured mobile home and/or vehicle registration.

Veteran Disability (Based on %) 1% to 99% Service-Connected Disability or 1% to 100% Nonservice-Connected Disability: A tax exemption up to \$4,873 reduces the Assessed Limited Property Value (LPV), which is the taxable amount due on one's property. This reduction may lower your tax bills or, in some cases, eliminate them all together if the assessed value is lower than the exemption amount. If the applicant meets all requirements, **including income**, and the County Assessor approves the application, the exemption amount is first applied to real property, then unsecured mobile home and/or vehicle registration. (Veteran exemption amount is multiplied by the percentage of disability and applied to the percentage of ownership). Must have an honorable discharge to qualify.

Veteran 100% Service-Connected Disability: Fully exempts the applicant's Primary Residence from taxation, if the applicant meets all requirements, **including income**, and the County Assessor approves the application. Must have an honorable discharge to qualify.

Surviving Spouse continuing the Veteran's 100% Service-Connected Disability Exemption: A granted exemption, whose property is currently receiving the exemption, may continue for the surviving spouse who remains in the home as Primary Residence and does not remarry.

<u>REQUIRED DOCUMENTATION:</u>	
Please provide copies (not originals) of documentation with your application. Please black out your social security number and account numbers to protect your identity.	
PROOF OF INCOME AND RESIDENCY ARE REQUIRED FOR ALL PROGRAMS ALONG WITH PROGRAM SPECIFIC SUPPORTING DOCUMENTATION:	
Widowed Exemption	<ul style="list-style-type: none"> • A copy of spouse's death certificate.
Totally Disabled Exemption	<ul style="list-style-type: none"> • AZ Department of Revenue Certificate of Disability (DOR82514B) completed and signed by a competent medical authority.
Veteran Disability Exemption (Based on %)	<ul style="list-style-type: none"> • A copy of letter from Department of Veterans Affairs showing percentage of disability. • A copy of your Military DD214 may be requested by the Assessor's Office to verify qualifications.
Veteran 100% Service-Connected Disability Exemption	<ul style="list-style-type: none"> • A copy of letter from Department of Veterans Affairs showing 100% Service-Connected percentage of disability. • A copy of your Military DD214 may be requested by the Assessor's Office to verify qualifications.
Surviving Spouse Continuing the Veteran's 100% Service-Connected Disability Exemption	<ul style="list-style-type: none"> • A copy of application. <ul style="list-style-type: none"> ○ No income needed. • A copy of spouse's death certificate.

Return your completed application with supporting documents to our office (available options):

File Online: Visit the Assessor Website at mcassessor.maricopa.gov

Email: PE.SVP@Maricopa.gov

Mail or drop off in person: Attn PE
 Maricopa County Assessor
 301 W Jefferson St
 Phoenix, AZ 85003

Please call for alternative solutions for filing if there are additional hardships: 602-506-3406.