

**2024 VALUATION RELIEF PROGRAMS INFORMATION**

**Personal Exemptions:** An exemption that reduces the Assessed Limited Property Value (LPV) which is the taxable amount due on one's properties up to \$4,476 for qualified applicants.

Widowed Exemption Qualifications:	Totally Disabled or Disabled Veteran Qualifications:
<ol style="list-style-type: none"> <li><b>Who is eligible?</b> Widow or Widower</li> <li><b>Application Period:</b> Jan.1 through March 1 or up to Sept. 30 with a Waiver</li> <li><b>Renewal period:</b> Permanent, if requirements are maintained</li> <li><b>Income limit:</b> \$37,297 if no minor children in the home or \$44,745 with children in home during prior year</li> <li><b>Property Value Limit:</b> Up to \$30,099 on the combined assessed values of all properties owned in Arizona</li> <li><b>Residency:</b> Resident of AZ</li> </ol> <p><b>Note:</b> Proof of Arizona adjusted gross income (copy of AZ Tax Return) and any untaxed, pension or retirement benefits, <b>excluding</b> Social Security and/or Veterans disability payments, may be requested.</p>	<ol style="list-style-type: none"> <li><b>Who is eligible?</b> Totally Disabled Person or Disabled Veteran 17+</li> <li><b>Application Period:</b> Jan. 1 through March 1 or up to Sept. 30 with a Waiver</li> <li><b>Renewal period:</b> Permanent, if requirements are maintained</li> <li><b>Income limit:</b> \$37,297 if no minor children in the home or \$44,745 with children in home during prior year</li> <li><b>Property Value Limit:</b> Up to \$30,099 on the combined assessed values of all properties owned in Arizona</li> <li><b>Residency:</b> Resident of AZ</li> <li><b>Disability documentation:</b> Totally Disabled - the Arizona Department of Revenue DOR82514B form completed, signed, and stamped by a doctor, psychiatrist, nurse practitioner, or physician assistant. Disabled Veteran - Department of Veterans Affairs Award Letter</li> <li><b>Service requirement:</b> Honorable discharge</li> <li><b>Veteran Exemption:</b> Exemption amount is based on percentage of disability</li> </ol>

**Senior Valuation Protection and Qualifications:** A freeze to the Limited Property Value (LPV) (the taxable portion of your property taxes) at the current tax year's value for 3 consecutive years.

<ol style="list-style-type: none"> <li><b>Who is eligible?</b> Seniors 65+</li> <li><b>Application Period:</b> Between January 1 and September 1</li> <li><b>Renewal period:</b> Every 3 years</li> <li><b>Income limit:</b> Adjusted Gross Income of \$45,264 for single-owner and \$56,580 for multiple owners during the prior 3 years (income average), <b>including</b> Social Security and/or Veterans disability payments, may be requested. (Owner(s) defined as those listed on ownership/deed)</li> <li><b>Property Value Limit:</b> None</li> <li><b>Residency:</b> Primary residence for a minimum of 2 years and associated parcels up to 10 acres</li> </ol>
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**File Online:** Visit our website at [mcaassessor.maricopa.gov](http://mcaassessor.maricopa.gov); Select "Customer Portal"

<p><b>Maricopa County Assessor's Mail to Downtown Phoenix Office:</b> 301 W Jefferson St. 2<sup>nd</sup> Floor Monday thru Friday 8 a.m. – 5 p.m. 602.506.3406 <b>Walk-ins welcome</b></p>	<p><b>P.O.R.A (Sun City West) Office</b> 13815 W Camino Del Sol 623.584.4288  <b>By Appointment Only</b></p>	<p><b>Sun City CAN Office</b> 10195 W Coggins Dr. 602.506.5044  <b>By Appointment Only</b></p>
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