ORGANIZATIONAL EXEMPTION
A.R.S. § 42-11152 through 42-11155
Along with A.R.S § 42-11102 through 42-11133 and A.R.S. § 42-12009(A)(5)
As it applies to Non-Profit Organizations
(Rev. 12-31-2015)

Of what benefit is a tax exemption?

- Exemptions are not automatic, one must request, qualify based on use of property and provide requested documentation as indicated by law.

- A tax exemption reduces the taxable assessed value of one’s property. This reduction may either lower the tax bill or eliminate it completely.

- Once approval has been granted by the Assessor’s office, the organization may request an exemption for vehicles which are used exclusively for organization purposes.

Type of Organizational Tax Exemptions offered:
Refer to A.R.S. Title 42 Taxation; Chapter 11 Property Tax; Article 3 Exemptions

What paperwork do I provide when requesting an Organizational Exemption?
Articles of Incorporation
501c – according to Statute
Charter (if it is for a Charter School)
All Supporting Documentation – as Applicable: (the following are a few suggestions)

Property In Use:
Statement on the use of the property
Schedule of Events (Handouts)

Property Not Yet In Use:
Letter of Intent to use property with a time table showing funds collected
Permits, Architect Plans, Site Preparation, Possible Recreational Use
All organizations that qualify under this portion must sign an annual Affidavit.

Assessor’s office will provide:
Affidavit for Property Tax Exemption
List of Statutes that applicant must pick one that primarily applies to their organization

Where do I sign up? The Yavapai County Assessor’s Office at:
1015 Fair Street
Prescott, Arizona
(928) 771-3220

10 South 6th Street
Cottonwood, Arizona
(928) 639-8121

Requirements to obtain/maintain an Organizational Exemption:
First time applicants must apply in person to establish initial eligibility.

Continuing Applicants: Annual Affidavit’s are mailed by last business day in December of each year. All Affidavits must be returned by the last business day in February.

NOTE: An Affidavit for Property Tax Exemption must be filed annually unless otherwise indicated by Statute. If an organization obtains new property please contact the Assessor’s office. Exemptions are not automatic, one must qualify based on use of property and provide requested documentation as indicated by law.

OVER
Effective 2016

Leased Property to Charter Schools or Religious Organizations

Once Qualified, this type of Leased Property will be classified in Class Nine (1% Assessment Ratio) pursuant to A.R.S. § 42-12009(A)(5) and must annually file an affidavit with the County Assessor. *Property must be leased for the entire evaluation year.*

Requirements to obtain/maintain:
- The Charter School or Religious organization must come in and apply:
  - Documentation Requirements (see previous page)

- Property Owner/Lessor must come in and apply:
  - Provide Lease Agreement
  - Total Square footage leased to organization

Where do I call for information?

If you live outside the local areas listed above you may use the toll-free numbers noted below:

<table>
<thead>
<tr>
<th>City</th>
<th>Phone 1</th>
<th>City</th>
<th>Phone 2</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ashfork</td>
<td>637-2390</td>
<td>Cottonwood</td>
<td>639-8100</td>
</tr>
<tr>
<td>Bagdad</td>
<td>633-2169</td>
<td>Jerome</td>
<td>639-8100</td>
</tr>
<tr>
<td>Phx/Blk Canyon City</td>
<td>602-495-8800</td>
<td>Sedona</td>
<td>639-8100</td>
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<td>Camp Verde</td>
<td>639-8100</td>
<td>Seligman</td>
<td>422-3426</td>
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<td>Clarkdale</td>
<td>639-8100</td>
<td>Yarnell</td>
<td>427-3895</td>
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<tr>
<td>Cornville</td>
<td>639-8100</td>
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Once you dial the number, ask for the Assessor’s Office, Ext. 3220.

http://www.co.yavapai.az.us/departments/assessor/AssessorMain.asp