

**PROPERTY TAX EXEMPTION FOR**  
**RELIGIOUS, CHARITABLE AND NON-PROFIT ORGANIZATIONS**

*A.R.S. 42-11101 – 11155*

**WHO IS ENTITLED TO AN EXEMPTION?**

The following types of property may qualify for property tax exemption provided it is used for one of these purposes and is not used or held for profit:

- >schoolhouses
- >libraries
- >colleges
- >hospitals
- >agricultural societies
- >churches
- >cemeteries
- >observatories
- >health care institutions
- >residential housing facilities for handicapped and seniors
- >charitable institution for the relief of the indigent and afflicted
- >societies for the prevention of cruelty to animals
- >charitable parks
- >volunteer fire departments
- >charitable preserves protecting scientific, geological archaeological resources
- >quasi-governmental community services in unincorporated areas  
(must have 501C(4) status)
- >volunteer roadway cleanup, beautification projects
- >musical, dramatic, dance or community art groups, museum, zoos  
(must have 501C(3) status)
- >U.S. Veterans organizations (must be 501C(3) or 501C(19) status)
- >fraternal organizations may qualify if no food and/or beverage are sold to public  
(must have 501C(10) status)

**IF QUALIFIED, HOW DOES AN ORGANIZATION BENEFIT?**

The net assessed value is exempted and the tax bill for the year reflects “0” tax due.

**HOW DOES AN ORGANIZATION APPLY FOR AN EXEMPTION?**

- >Submit a completed “Affidavit for Tax Exemption” Form (D.O.R. #82514A) to the Assessor
- >Submit a copy of the organizations “Articles of Incorporation” to the Assessor
- >Submit a copy of the organizations I.R.S. Statement of exemption (501C(3), (4), (10) or (19) if applicable

**Organizations applying for the first time must send a representative to file in person with the necessary documentation between January 1<sup>st</sup> and March 1<sup>st</sup>.**

**WHEN AND WHERE DO I APPLY?**

Organizations must **annually file** the “affidavit for Tax Exemption” with the County Assessor **between:**

**JANUARY 1<sup>st</sup> and MARCH 1<sup>st</sup>**

Property used for religious worship is not required to file each year unless there is a change in ownership or use. **The Assessor does, however, request that churches file each year to maintain current assessment records. If there is a change in property or church vehicles, please correct and file the affidavit with the Assessor’s Office.**

For more information regarding exemption for Organizations, contact the Cochise County Assessor’s Office at (520) 432-8650.

<b>Bisbee Office</b>	<b>1415 Melody Lane, Bldg. B</b>	<b>(520) 432-8650</b>
<b>Sierra Vista Office</b>	<b>4001 E Foothills Dr.</b>	<b>(520) 803-3170</b>
<b>Benson Office</b>	<b>126 W 5th Street (Monday only)</b>	<b>(520) 586-8170</b>
<b>Willcox Office</b>	<b>450 S Haskell Ave (Monday only)</b>	<b>(520) 384-7150</b>
<b>Douglas Office</b>	<b>1012 N "G" Ave, Rm 147 (Monday only)</b>	<b>(520) 805-5720</b>