

Residential Property Declaration Instructions

For PT-19B

Rev. 11/25/19

Purpose

You are receiving this declaration because records indicate the address of a residential property you own does not match your mailing address, voter registration address, or the address on your driver's license. Please complete this declaration and submit it to the County Assessor within 30 days to determine whether you are qualified for the primary residential exemption.

Note: If you own multiple residential properties across the state, you may receive multiple declarations from different counties. Please complete them all and return them to those respective counties.

Residential Property Owner Information

Mailing Address: Please complete this section with your current mailing address. This will verify the mailing address on county record is accurate. Taxpayers are responsible for maintaining accurate mailing information with the county to ensure property valuation notices and tax notices are received.

Home Phone/Work Phone: Providing a contact number will allow the County Assessor to contact you for clarifications on potential discrepancies on your declaration.

Note: If your county also communicates electronically, consider signing up for e-notices by visiting their website.

Residential Property Information

Parcel or serial number: This is a unique identifier for your property used by the county. You will find this number on your property valuation notice (received in July) or your property tax notice (received in October or November).

Physical address: This is the address of the residential property you own in the county that sent you this declaration. Please see **Additional Residential Property Information** if you own more than one residential property in this county.

*Note: This address will most likely be different to the mailing address entered in **Residential Property Information**. If this information is the same as that section, **and you do not own any other residential properties in the state**, this may indicate your mailing and contact information with the county is inaccurate. This declaration is an opportunity to correct it.*

Certification

Is this property used as a residential property or part-year residential property?: A part-year residential property means property that is not residential property on January 1 of a calendar year but becomes residential property after January 1 of the calendar year (e.g. a home was purchased part way through the year).

Does this property receive the primary residential exemption?: The primary residential exemption reduces your residential property's taxable value by 45%. This can be confirmed by checking the difference between the **market value** and **taxable value** on your property valuation notice (received in July) or your property tax notice (received in October or November). If there is **no difference** the property is **not** receiving the exemption. If there is **a difference** (i.e. the taxable value is 55% of the market value), the property is receiving the primary residential exemption.

A residential property or part-year residential property is a primary residence and qualifies for the exemption if it is occupied **183 or more consecutive calendar days in a calendar year**. Year-round short term rentals may not qualify.

*Note: Your valuation notice or tax notice may indicate you are receiving the exemption in other ways, e.g. the property may be classed as **primary** residential, or there may be a statement declaring the property is receiving the primary residential exemption.*

Certification (cont.)

Do you own any other property in the state that receives the primary residential exemption?: Only one exemption may be claimed per household with in the state. This means that if you own multiple residential properties in the state, they must be the primary residence of a tenant to receive the exemption.

*Note: A "household" includes married couples **who are not legally separated** but live in separate properties. These couples only qualify for the exemption on **one owner-occupied residence**.*

Statement: This section also contains a statement regarding state income taxes. Please contact your accountant or tax attorney if you believe the primary residential exemption may have implications for your state income tax domicile.

Signature(s)

All property owners must sign. That includes both spouses if the property is jointly owned by a married couple. If there are more than two owners, please sign on a blank space or attach an additional sheet with those owners' names, signatures, and date.

Additional Residential Property Information

Please complete this section for any other residential properties you own **within the state**. This could also include residential properties you own within the same county.

Parcel or serial number: This is a unique identifier for your property used by the county. You will find this number on your property valuation notice (received in July) or your property tax notice (received in October or November).

Is this property the primary residence of a tenant?: Please remember that a residential property is a primary residence if it is occupied **183 or more consecutive calendar days in a calendar year**. Year-round short term rentals may not qualify.

Note: Please make copies of this page if the number of residential properties you own within the state exceeds the spaces provided.

Failure to submit a completed and signed declaration to the County Assessor may result in the withdrawal of the primary residential exemption.

This could effectively increase property taxes owed on a residential property by approximately 80%.
