

Residential Property Declaration Instructions

For PT-19B or County Equivalent One Time Residential Property Declaration Rev. 06/23/20

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.

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

Physical address: This is the address of the residential property you own in the county that sent you this declaration.

Note: This address may be different to the mailing address entered in Residential Property Owner 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

1. Is this property used as a residential property or part-year residential property for you or another person?: 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).

2. Will this primary residential property or part-year residential property be occupied for 183 or more consecutive calendar days by the owner or another person?: A residential property or part-year residential property is a primary residence and may qualify for the residential 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 will indicate if you are currently receiving the residential exemption. 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.

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

This form must be signed and dated before returning to the County Assessor.

Failure to submit a completed and signed declaration to the County Assessor may result in the withdrawal of the 45% residential exemption.

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