

# Assessor - Senior Property Valuation Protection Information

[Download the Application](#) (Accepted Jan 1st to September 1st ONLY)

## QUALIFICATIONS:

1. At least one of the owners must be 65 years of age at the time the application is filed. A copy of a driver's license, birth certificate or passport must be submitted with the application as proof of age.
2. The property must be the primary residence of the taxpayer. A "primary residence" is that residence which is occupied by the taxpayer for an aggregate of nine months of the calendar year. The owner must have resided in the primary residence for at least 2 years prior to applying. A copy of a current utility bill must be submitted as proof of primary residence.
3. The total income of all owners from all sources, taxable and non-taxable for the last three years will be used to determine eligibility. Proof of income must be provided and may not exceed the following limits:
  - \$35,184 for one owner
  - \$43,980 for two or more owners

The following list offers examples of acceptable forms to be submitted for income verification:

- Salaries, wages & tips W2 & Income Tax Returns
- Social Security benefits 1099 SSA or Social Security benefit notice
- Pension & annuity 1099 R or Income Tax Returns
- Dividend and interest 1099 DIV/1099 INT or Income Tax Returns
- Rent & royalty Income Tax Returns
- Business & farm Income Tax Returns
- Capital gain or loss Income Tax Returns
- AZ Unemployment compensation 1099
- Workmen's compensation 1099
- Railroad retirement benefits 1099 or Income Tax Returns
- Veteran's disability pensions 1099
- Alimony received Income Tax Returns
- Partnership, estate and trust Income Tax Returns
- Welfare Payment Printout from the Department of Economic Security
- Other income Tax Returns

Once a taxpayer has qualified, the freeze is in effect for a three-year period. The Assessor's Office will notify the taxpayer six months prior to the expiration of the freeze. The taxpayer must then reapply and qualify for the freeze to continue. The freeze terminates if the owner sells the home or otherwise becomes ineligible and the property reverts to its current full cash value as determined by the County Assessor.

**NOTE:** Should you qualify for the protection option your taxes are NOT frozen and continue to be levied at the same rate as all other properties in the taxing district. The freeze applies only to the Full Cash Value of your property.