



Eddie Cook
Maricopa County Assessor

2024 SENIOR VALUATION PROTECTION "SENIOR FREEZE" APPLICATION

PLEASE CHECK ONE:

- NEW APPLICATION
RENEWAL APPLICATION

Purpose: To freeze the application tax year Limited Property Value (LPV) of the primary residence owned by seniors based on income, age, and residency. It is important to note that this program does not freeze your property taxes, it freezes the taxable portion of your property value.

This form must be submitted on or before September 1st.

Owner Name(s):

Mailing Address: City: Zip:

Phone: E-Mail:

Alt Phone or E-Mail: Self Spouse Other:

1. Parcel OR Account Number: (http://www.mcassessor.maricopa.gov)

2. Primary Residence Address: City:

3. I confirm have lived in the primary residence a minimum of two years or more Yes No

4. I confirm one of the owners is at least 65 years of age in the home Yes No

5. I confirm that income from all sources for all owners on title does not exceed \$45,264 for one owner OR does not exceed \$56,580 for two or more owners, averaged over the past 3 years.

Yes: No proof of income documents required at this time. \*Additional documentation may be requested by the Assessor's Office to verify income.

Unsure: If unsure, please submit Federal or AZ Tax Returns for 2023, 2022, and 2021 for all property owners. If you did not file tax returns, please submit SSA-1099 Social Security Statement and/or any IRS-1099 forms.

Under penalty of perjury, I/we hereby certify that all the information contained in this application form and supporting documentation are true and correct. I/we consent to the freezing of the value of our primary residence for a three-year period.

Print Name (s) / Date

Signatures (s) / Date

**2024 SENIOR VALUATION PROTECTION "SENIOR FREEZE" APPLICATION**

**Please provide copies (not originals) of documentation with your application.  
Please black out your social security number and account numbers  
to protect your identity.**

- SIGNED:** Completed and signed 2024 Senior Valuation Protection "Senior Freeze" Application
- COPY of:** Proof of minimum age of 65 age for applicant. (Birth certificate, driver's license, state ID, see additional list on in general instructions under Question 4)
- COPY of:** Proof of residency for a minimum of 2 years provided for applicant (Driver's license, state ID or voter card)
- COPY of:** Income documentation from all sources, if applicable.

Return your completed application with supporting documents to our office (available options):

**File Online:** Visit the Assessor Website at [mcassessor.maricopa.gov](http://mcassessor.maricopa.gov); Select "Customer Portal," register and file your Senior Valuation Protection online.

**Email:** [PE.SVP@Maricopa.gov](mailto:PE.SVP@Maricopa.gov)

**Mail or Fax:** Attn: SVP  
Maricopa County Assessor  
301 W Jefferson St Phoenix, AZ 85003  
OR  
at Fax 602-506-7620

**In Person:** Visit any one of our Assessor's Offices listed below:

<p><b>Maricopa County Assessor's Downtown Phoenix Office</b> 301 W Jefferson St. 2<sup>nd</sup> Floor Monday thru Friday 8am - 5pm 602-506-3406 <b>Walk-ins welcome</b></p>	<p><b>P.O.R.A (Sun City West) Office</b> 13815 W Camino Del Sol 623-584-4288  <b>By Appointment Only</b></p>	<p><b>Sun City CAN Office</b> 10195 W Coggins Dr. 602-506-5044  <b>By Appointment Only</b></p>
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Please call for alternative solutions for filing if there are additional hardships.

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**GENERAL INSTRUCTIONS**

**Specific Instructions:**

**Question 1.** Please list your Parcel or Account ID number as it is listed on the Assessor's Website at [www.mcassessor.maricopa.gov](http://www.mcassessor.maricopa.gov). Simply type in your property address or owner name in the search area. Parcel number is an 8-digit number (111-11-111) listed as APN and an account number is 7-digit number (1111111) listed as Acct.

**Question 2.** Primary residence address is the property location address for which you want your value frozen.

**Question 3.** The property must be the applicant's primary residence for a minimum of two years prior to application deadline. Rental property does not qualify (Class 4). We can only protect one primary residence for a homeowner (Class 3 or 6 historical). Proof of residency can include Driver's license, state ID card, voter registration card, or an official document such as a SSA-1099 or signed federal tax return.

**Question 4.** Minimum age of 65 for at least one owner on title. Proof of age includes driver's license, state ID, birth certificate or passport

**Question 5.** if unsure if those on title meet the income qualifications:

- Filed Tax Returns submit-
  - First two pages of **ALL** owner's federal tax return 1040 for the past 3 years. You may contact Internal Revenue Service at 1-800-906-9887 for Tax Return Transcripts in lieu of Tax Returns
  - **ALL** owners Arizona tax returns for the past 3 years
- Did not file Tax Returns submit, if applicable-
  - Social Security Statement (SSA-1099) you may contact Social Security Administration at 1-800-772-1213. If you are unable to get a statement, you may provide a 1-month bank statement of the Social Security Payment for each year.
  - IRS-1099 R- Pension/Annuity/IRA statement
  - Veteran benefits award statement you may contact Veterans Administration at 1-800-827-1000. If you are unable to get a statement, you may provide a 1-month bank statement of the deposit for each year.