



Eddie Cook  
Maricopa County Assessor

**2022 SENIOR VALUATION PROTECTION "SENIOR FREEZE" APPLICATION**

**PLEASE CHECK ONE:**

NEW APPLICATION  RENEWAL APPLICATION

**Please read the instructions on the reverse side before completing this form.  
This form must be submitted on or before *September 1<sup>st</sup>*.**

Parcel OR Account Number \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_ (<http://www.mcaassessor.maricopa.gov>)

Owner Name(s) \_\_\_\_\_ & \_\_\_\_\_

Primary Residence Address: \_\_\_\_\_ City \_\_\_\_\_ Zip \_\_\_\_\_

Mailing Address: \_\_\_\_\_ City \_\_\_\_\_ Zip \_\_\_\_\_

Phone: \_\_\_\_\_ E-Mail \_\_\_\_\_

Alt Phone or E-Mail \_\_\_\_\_ Self \_\_\_\_\_ Spouse \_\_\_\_\_ Other \_\_\_\_\_

**PLEASE ANSWER ALL STATEMENTS AND QUESTIONS BELOW (CHECK):**

I have lived in the **primary residence a minimum of two years or more**. Yes \_\_\_\_\_ No \_\_\_\_\_

One of the owners is **at least 65 years of age** in the home. Yes \_\_\_\_\_ No \_\_\_\_\_

I filed federal tax returns in (Check all applicable years) 2021 \_\_\_\_\_ 2020 \_\_\_\_\_ 2019 \_\_\_\_\_ Non -filer \_\_\_\_\_

Reason for non -filing: \_\_\_\_\_

**I HAVE PROVIDED THE FOLLOWING DOCUMENTS WITH MY APPLICATION (CHECK):**

**COPY:** First two pages of the owner(s) federal tax return for the past 3 years provided Yes \_\_\_\_\_ No \_\_\_\_\_

**COPY:** Proof of age provided (Birth certificate, driver's license, or passport) Yes \_\_\_\_\_ No \_\_\_\_\_

**COPY:** Proof of residency provided (Driver's license, state ID or voter card) Yes \_\_\_\_\_ No \_\_\_\_\_

**INCOME INFORMATION:** List total annual income for all owners from all sources, taxable and non-taxable, for the previous three calendar years. Documentation may be requested by the Assessor to verify income.

INCOME FROM ALL SOURCES	Year One (2021)	Year Two (2020)	Year Three (2019)
Salaries, wages, and tips earned.	\$ _____	\$ _____	\$ _____
Social Security benefits received.	+ _____	+ _____	+ _____
Pension and annuity income received.	+ _____	+ _____	+ _____
*ALL OTHER INCOME earned or received.	+ _____	+ _____	+ _____
<b>TOTAL ANNUAL COMBINED INCOME =</b>	<b>=\$ _____</b>	<b>=\$ _____</b>	<b>=\$ _____</b>

\*Please explain "ALL OTHER INCOME": \_\_\_\_\_

I confirm that my income from all sources **does not exceed \$40,368 for one owner OR does not exceed \$50,460 for two or more owners**, averaged over the past 3 years. Yes \_\_\_\_\_ No \_\_\_\_\_

*Under penalty of perjury, I/we hereby certify that all the information contained in this application form and supporting documentation is 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 \_\_\_\_\_



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## 2022 SENIOR VALUATION PROTECTION "SENIOR FREEZE" APPLICATION

### SENIOR PROPERTY VALUATION PROTECTION "SENIOR FREEZE" OPTION INSTRUCTIONS

Arizona voters approved Proposition 104 in the November 2000 General Election, and Proposition 102 in the November 2002 General Election, thereby amending the Arizona Constitution. The Amendments provide for the "freezing" of the valuation of the primary residence of those seniors who meet all the following requirements:

1. **At least one of the owners must be sixty-five years of age** at the time the application is filed. A copy of proof of age must be submitted.
2. **The property must be the primary residence of the taxpayer.** For purposes of this application "Primary residence" as defined in Article 9 Section 18 of the Arizona Constitution means all **owner-occupied real property** and improvements to that real property in this state that is a single-family home, condominium or townhouse or an **owner-occupied mobile home** that is used for residential purposes.
3. **The owner must have resided in the primary residence for at least two years** prior to applying for the option.
4. **The owner(s) total income from all sources, including nontaxable income, cannot exceed the amount specified by law.**

For an initial valuation protection option application, if the owner meets all these requirements and the County Assessor approves the application, the valuation of the primary residence will remain fixed for a three-year period.

To remain eligible, the owner is required to renew the valuation protection option during the last six months of the three-year period on receipt of a notice of reapplication from the County Assessor. The freeze terminates if the owner sells the home or otherwise becomes ineligible. The property's valuation will revert to its current full cash value and limited property value as determined by the County Assessor in the valuation year in which the sale is completed.

Please be aware that, while the VALUATION will be frozen for as long as the owner remains eligible, **TAXES for the primary residence will NOT be frozen** and will continue to be levied at the same rate that is applicable to all other properties in the taxing district.

#### REMINDERS:

1. To protect your identity, please block out all social security and/or account numbers on your document copies.
2. Never send original documents.
3. Return your completed application with supporting documents to:
  - a. Our general inbox at [PE.SVP@Maricopa.gov](mailto:PE.SVP@Maricopa.gov). You will receive a receipt confirmation email within 24-48 hours. OR...
  - b. Return your completed application with supporting documents via USPS to:  
Maricopa County Assessor: Attn SVP  
301 W Jefferson St Phoenix, AZ 85003  
OR...
  - c. Return your completed application with supporting documents via fax: Attn SVP at 602-506-7260

**Questions?** Contact any team member at [PE.SVP@Maricopa.gov](mailto:PE.SVP@Maricopa.gov) OR call 602-506-3591.