



Eddie Cook
Maricopa County Assessor

2026 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.** If the owner meets all requirements and the County Assessor approves the application, the valuation of the primary residence will **remain fixed for three years.**

Application deadline is September 1.

Application Date: _____ Parcel #: _____ or Account #: _____

Owner Name(s): _____

Mailing Address: _____ City: _____ Zip: _____

I want to update the Assessor Records with the above mailing address, please check here:

Phone: _____ E-Mail: _____

(Please check your spam or junk folders for correspondence from PE.SVP@maricopa.gov)

Primary Residence Address: _____ City: _____

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

Provide copy of: Proof of residency (Driver's license, state ID or voter card)

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

Provide copy of: Proof of minimum age (Driver's license, state ID, or birth certificate)

3. I **confirm** that myself and/or all owners on title are required to file Tax Returns Yes No

Submit copies of: First 2 pages of Federal 1040 Tax Returns for 2025, 2024, and 2023 for **all** property owners, including any nontaxable strike benefits, if applicable. If you did not file tax returns, please submit SSA-1099 Social Security Statement and/or any 1099 forms for the last 3 years for all property owners. (Income averaged over the last 3 years).

4. I **confirm** income from all sources for all owners on title **does not exceed \$47,712** for one owner OR **does not exceed \$59,640** for two or more owners..... Yes No

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.

Signature(s): _____ / _____ Date: _____

2026 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.**

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

File Online: Visit the Assessor Website at mcassessor.maricopa.gov

Email: PE.SVP@Maricopa.gov

Mail or drop off in person: Attn: SVP
Maricopa County Assessor
301 W Jefferson St
Phoenix, AZ 85003

Please note: Senate Bill SB1224, enacted on September 26, 2025, requires your Limited Property Value (LPV) to be recalculated if your home no longer qualifies for the Senior Valuation Protection Program. Loss of eligibility may occur if:

- There is a change in ownership.
- The home is no longer your primary residence.
- You request certain property changes.
- The property is split or merged.
- The property value changes by more than 15% (construction or destruction, etc.).
- You do not renew your application.

When eligibility ends, the LPV will be recalculated under A.R.S. § 42-13302 using a Rule B calculation, setting your LPV at a level similar to other comparable properties that are not receiving special valuation protection.

GENERAL INSTRUCTIONS

Question 1. 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 an SSA-1099 or signed federal tax return.

Question 3. Required income documentation:

- Filed Tax Returns:
 - Submit first two pages of **all** owner's Federal Tax Returns 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.
 - Schedule D (Form 1040): Capital gains and losses
- 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.