2027 PROPERTY VALUATION PROTECTION OPTION (SENIOR FREEZE)

Arizona Constitution Article IX, Section 18, Subsection 7

WHO MAY BE ELIGIBLE FOR A SENIOR FREEZE?

Some property owners age 65 or older.

IF QUALIFIED, HOW DOES ONE BENEFIT?

The value of your primary residence and up to 10 acres will remain fixed (frozen) at the current valuation for up to three years as long as you remain eligible. You may renew every three years. This does not freeze your property tax bill, but it does freeze your value.

WHAT ARE THE QUALIFICATIONS?

- At least one of the property owners must be 65 years or older when applying.
- Property must be the primary residence (aggregate of nine months of the calendar year).
- Must have resided in primary residence for a minimum of two years prior to application.
- Property owner(s) average total income from **all** sources, taxable and non-taxable for previous three years must not exceed:
  - **$49,392**. (one owner)
  - **$61,740**. (two or more owners)

DOCUMENTS REQUIRED WITH APPLICATION

- Proof of age eligibility: birth certificate, driver's license, or passport.
- Proof of residency: driver's license, tax returns or voter registration showing physical address 2 years prior to application.
- Proof of income: includes all documentation of income for all owners listed on property title for previous three years to include IRS tax returns, social security benefit statements and all other sources of income (nothing is excluded).
- Proof of ownership: If property held in trust, provide proof of trustees along with application to determine ownership eligibility.

WHEN AND WHERE DO I APPLY?

Submit an application to the County Assessor on or before September 1st.

STATUS CHANGE

Change in ownership, residency status, income status, etc. may nullify the Senior Freeze. New construction will be added to the property valuation and will be subject to taxation.

RENEWAL

Once qualified, the freeze is in effect for a three-year period, unless otherwise indicated by law. The Assessor will notify the property owner(s) six months prior to the expiration of the current period, reminding them they must re-qualify for the protection to continue.