



Eddie Cook
Maricopa County Assessor

2025 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 ID# _____ Account # _____

Owner Name(s): _____

Mailing Address: _____ City: _____ Zip: _____

To update the Assessor Records with the above mailing address, please check here:

Phone: _____ E-Mail: _____ Self Other: _____
(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 income from all sources for all owners on title **does not exceed \$46,416** for one owner OR **does not exceed \$58,020** for two or more owners..... Yes No

Submit copies of: First 2 pages of Federal 1040 Tax Returns for 2024, 2023, and 2022 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)

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.

Signatures (s) _____ / _____ Date _____

2025 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

Fax: 602-372-8900

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.