

2019 APPLICATION FOR SENIOR PROPERTY VALUATION PROTECTION OPTION

APPLICANT: Please complete the application and make a copy for your records before submitting it to the County Assessor.

Applications Date _____ Book _____ Map _____ Parcel _____ County _____

Applicant's Name(s): _____

Property Address _____

Years lived in primary residence _____ (Must be a minimum of two (2) years). Primary residency as defined on Guideline Sheet.

Are you the sole owner? Yes _____ No _____ At least one of the owners must be 65 years old.

Provide proof of age (birth certificate, driver's license, passport etc.).

Did you file Federal Income tax returns for: 2016 2017 2018? Yes _____ No _____ **If yes**, send pages **1 & 2** of your tax returns for each year filed.

If your spouse/partner applicant passed away in the last three years please state which year: _____

Qualified Owner(s) date(s) of birth _____/_____/_____ _____/_____/_____

Income Information List total annual household income from all sources, taxable and nontaxable. Provide gross income for the three years listed below **for all residents of your primary residence.**

INCOME FROM ALL SOURCES	DOCUMENTS REQUESTED	Year 2016	Year 2017	Year 2018
Wages, salaries & tips	W-2 Form			
Interest	Schedule B And Form 1099			
Dividends	Schedule B AND Form 1099			
Taxable refunds, credits etc.	Form 1099			
Alimony received	Form 1099			
Business income	Schedule C OR C-EZ And Form 1099			
Capital gains	Schedule D And Form 1099			
IRA withdrawals	Form 1099			
Pensions and Annuities	Form 1099			
Rental income	Schedule E And Form 1099			
Arizona Unemployment Insurance				
Social Security Benefits	SSA 1099 (Ph. 1-800-772-1213)			
Veteran's disability pension				
Workmen's compensation	W-2 Form			
Real estate sale	Schedule E And Form 1099			
Welfare payments				
Railroad retirement benefits	RRB 1099			
Other income	Gambling etc. W-2 Form			
Total income for each year				

Three Year Total Annual Combined Income \$ _____ Three Year Average _____

Documents verifying income listed above must be submitted along with this application. Applications not providing documents will be returned (see instruction sheet for more information). Deadline for submitting this application is September 1, 2019.

Under penalty of perjury, I hereby certify that all of the information contained in this application form is true and correct. I consent to the freezing of the Limited Value of my primary residence for a three-year period.

Print Name _____ Phone (____) _____

Signature _____ Date _____

Residency/Age/Income Requirements Met? Yes <input type="checkbox"/> No <input type="checkbox"/>		COUNTY ASSESSOR USE ONLY		Valuation Freeze Approved Yes <input type="checkbox"/> No <input type="checkbox"/> Date _____	
Three Year Average Income Verified \$ _____		Limited Value Frozen Amt. \$ _____		Year Frozen _____	
Parcel Size _____ Appeal _____		Ownership _____		Current FCV _____ 2020 LCV _____	
Assessor/Property Tech _____		Date Entered _____		Letter Sent _____	
Assessor/Deputy _____		Date Entered _____		Letter Sent _____	

SENIOR PROPERTY VALUATION PROTECTION OPTION QUALIFICATION GUIDELINES

In 2012, Arizona voters passed Proposition 117 which establishes that beginning with the 2015 Tax Year the Limited Value will be the basis for determining all property taxes. This proposition caused a change to the November 2000, voter approved proposition 104 which amended the Arizona Constitution providing an option for seniors to freeze the valuation of their homes. Interested seniors may “freeze” the Limited Value of their primary residence provided they meet the following requirements:

1. At least one of the owners must be 65 years of age by September 1 of the current application year.
2. **The property must be the primary residence of the taxpayer (primary residence is defined as “that residence which is occupied by the taxpayer for an aggregate of nine months of the calendar year”).** A taxpayer can only have one primary residence. **Rentals, duplexes, mixed use properties, and properties over 10 acres do not qualify.**
3. The owner must have lived and owned the home for at least two (2) years prior to applying for the option.
4. The households (owners, residents) total income from ALL sources, including non-taxable income, cannot exceed income limits for 2019. *Income limits are generally released in November of each calendar year by AZ Dept. of Revenue.*

The Assessor’s Office has discretion to request any supporting income documentation listed on the application and/or Federal tax returns. If the owner meets all of these requirements, the Limited Value of the primary residence will remain fixed, or “frozen”, for the three (3) year period following the application year.

To remain eligible, the owner is required to renew the option during the last six (6) months of the three (3) year period, or upon receipt of a letter for reapplication from the County Assessor. The freeze terminates if the owner sells the home, adds new construction, or otherwise becomes ineligible (i.e. death, untimely application, appeals, claims, etc) Upon removal of the program, the future tax year’s Limited Value will be recalculated as determined by the by Arizona Revised Statute 42-13302 and/or 42-13301.

Please be aware that, while the **LIMITED VALUE** will be frozen, *the TAX RATES that are set by the Board of Supervisors for your area will NOT be frozen and your taxes can continue to fluctuate.*

Application period runs from February 1, 2019 through September 1, 2019.

**Mail your application to: Pima County Assessor’s Office
240 N. Stone Ave.
Tucson, AZ 85701**

For more information please call (520) 724-7500 and mention “Senior Freeze”.

INSTRUCTIONS FOR APPLYING

The property owner may submit an application beginning February 1, 2019 after receiving the 2020 Notice of Value. Please review your valuation notice closely and **be sure that your 2020 Limited Value is higher than your 2019 Limited Value.** *If the 2020 Limited Value is lower than your 2019 Limited Value, **AND** you are a **NEW** applicant, it will not benefit you to apply for the Senior Property Valuation Protection program this year.*

DOCUMENTS REQUIRED (DO NOT send originals – only copies)

- A valid AZ Driver's license/ID card, birth certificate, OR US passport to verify date of birth
- If filed, Federal income taxes for 2016, 2017, and 2018. Please include the following schedules if they apply: Schedule C, Schedule D, Schedule E, Schedule F. Include W-2 copies
- Social Security benefits (SSA-1099) for 2016, 2017, and 2018 tax years (Social Security Administration can provide duplicates in person or by calling 1-800-772-1213)
- 1099 tax statements for interest, dividends, capital gains, retirement, etc. Include forms 1099-INT, 1099-R, 8949, 1099-B (brokerage account statements), 1099-MISC, etc.

If your spouse passed away during the last three years please state which year on the application and please include their income for the years applicable to this application.

All documents verifying the property owner's income, age and residency **MUST** be submitted. Our office has discretion to request any supporting income documentation listed on the application and/or Federal tax returns.

Please be sure to sign and date your application before submitting it to our office. *Applications not providing documentation, or with no signature by deadline could be returned.*

Mail applications and copies of supporting documentation to:

**Pima County Assessor's Office
Property Valuation Relief
240 N Stone Ave
Tucson AZ 85701**

*The deadline for submitting the application is September 1, 2019. You will be notified no later than December 1, 2019 on the decision of your application, **regardless of acceptance or non-acceptance.** If you are not accepted this year, you can always reapply again the following year, or when criteria not met falls within the required guidelines. For further questions regarding the application process, please call our office at (520) 724-7500.*