

## 2020 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

Application Date: \_\_\_\_\_ Book \_\_\_\_\_ Map \_\_\_\_\_ Parcel \_\_\_\_\_ County \_\_\_\_\_

Applicant Name(s): \_\_\_\_\_

Property Address: \_\_\_\_\_

Years lived in primary residence: \_\_\_\_\_ (Must be a minimum of two (2) years; Primary Residence is defined on instruction sheet)

Are you the sole owner? Yes \_\_\_ No \_\_\_ (At least one owner must be 65 years old; Provide **one** of the following proofs of age (birth certificate, AZ driver's license or ID card, US passport)

Qualified Owner(s) date(s) of birth: \_\_\_\_/\_\_\_\_/\_\_\_\_ & \_\_\_\_/\_\_\_\_/\_\_\_\_  
If your spouse/partner applicant passed away in the last three years please state which year: \_\_\_\_\_

**Did you file Federal Income tax returns for: 2017 2018 2019? If yes, send both pages of your Federal & State tax returns for each year filed, along with any schedules and forms (see instructions included with this application). If not, write "NO".**

**Income Information:** List annual **household** income from all sources, **taxable and non-taxable**. Provide all three years of income listed below **for all residents living and contributing income in your home**.

INCOME FROM ALL SOURCES	DOCUMENTS REQUESTED	2017	2018	2019
Federal Tax Returns (IF FILED)	Form 1040 or similar (ie 1040A, 1040EZ) BOTH PGS			
Wages, salaries, tips, Workmen's comp	Form W-2			
Interest	Sch. B; Form 1099-INT, 1099-R, 1099-B			
Dividends, Stocks	Sch. B, D; Form 1099 DIV, 1099-OID, 1099-B, 8949			
Refunds, Credits, Unemployment Insurance	Form 1099-G			
Alimony received	Form 1099, Check Copies, Proof of Deposit/Frequency			
Business income	Schedule C OR C-EZ; Form 1099			
Capital gains	Schedule D (BOTH PGS); Form 1099-B, 8949, Etc.			
IRA Withdrawals/Rollovers	Form 1099-R; Form 5498; Bank Statement, Etc.			
Pensions, Annuities, Life Insurance	Form 1099-R, 1035 Exchange into New Policy			
Rental income, Real estate sale, Royalties	Sch. E (BOTH PGS); Form 1099-S, K-1, 4797, 6252			
Social Security Benefits	SSA 1099 (Phone to Soc. Security: 1-800-772-1213)			
Veteran's disability pension	VA letter with benefit amount, bank statement			
Cancelled Debt	Form 1099-C			
Welfare payments, TANF Cash Assistance	Letter with benefit amount, bank statement			
Railroad retirement benefits	Form RRB-1099			
Gambling, Alimony, Miscellaneous, Etc.	Form W2-G; Bank Statements, Letter, Etc.			

Total Annual Combined Income: \_\_\_\_\_ Three Year Average: \_\_\_\_\_

Documents verifying income listed above must be submitted along with this application. Applications not providing documents could be returned. **The deadline for submitting the application is September 1, 2020.**

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

Print Name: \_\_\_\_\_ Phone: (\_\_\_\_) \_\_\_\_\_

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

ASSESSOR USE ONLY			
Residency/Age/Income Requirements Met? Yes <input type="checkbox"/> No <input type="checkbox"/>	Approved? Yes <input type="checkbox"/> No <input type="checkbox"/>		
Three Year Average Income Verified \$ _____	Ltd Value Frozen Amt. \$ _____	Year Frozen _____	
Parcel Size _____ Appeal _____	Ownership _____	Current LCV _____	2019 LCV _____
Assessor/ Deputy _____	Date Received _____	Approved _____	Letter Mailed _____
Date Stamp Area:			

## 2020 SENIOR PROPERTY VALUATION PROTECTION OPTION APPLICATION 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, 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 household’s (owner/s and residents) total income from ALL sources, including non-taxable income, cannot exceed income limits for 2020 set by the Arizona Department 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 may become ineligible (i.e. death, untimely application, appeal, claim, etc.). Upon removal of the program, the future tax year’s Limited Value will be recalculated as determined 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.*

**Mail your application by September 1<sup>st</sup> 2020 to:**

**Pima County Assessor’s Office  
240 N. Stone Ave.  
Tucson, AZ 85701**

## INSTRUCTIONS FOR (RE) APPLYING

For an initial valuation protection option application, the property owner may submit an application after receiving the 2021 annual Notice of Value. If the 2021 limited value is higher than the 2020 limited value, and the County Assessor approves the application, the Limited Value of the primary residence will remain fixed for a three year period. If the 2021 Limited Value is lower than the 2020 Limited Value, the protection option is not a benefit. Applicants can apply in a future year if the Noticed Limited Value becomes higher than the previous years Limited Value.

### **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 2017, 2018, and 2019. Please include the following schedules if they apply: Schedule C, Schedule D, Schedule E, Schedule F. Include W-2 copies & any other supporting statements
- Social Security benefits (SSA-1099) for 2017, 2018, and 2019 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 will 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, 2020**. *You will be notified by December 1, 2020 on the decision of your application.* For further information, please visit our website at [www.asr.pima.gov](http://www.asr.pima.gov), or contact us at (520) 724-7500.

# Senior Property Valuation Protection ? (/FAQ?tab=seniorVal)

## Qualifications

The following requirements must be met:

- The applicant's name must be on the title of the property.
- The applicant must be a minimum of age 65 at the time the application is filed.
- The property must be the *Primary Residence* of the applicant for a minimum of two (2) years. An applicant can only have one *Primary Residence*. Rentals, duplexes, apartments, mixed use properties and properties on more than ten (10) acres do not qualify for this program.
- The applicant must have lived and owned the home for at least two (2) years prior to applying for the option.
- The **household income from ALL sources**, including non-taxable income, **cannot exceed \$37,584 for a single owner or \$46,980 for two (2) or more** that contribute to the household income.  
These income limits are calculated annually by the Arizona Department of Revenue (<https://www.azdor.gov/>). All income provided will be verified by the Assessor's office.

## Required Documents

### Age verification (must be submitted with the application):

- Birth Certificate, passport, or valid Arizona driver's license.

### Income verification (must be submitted with the application):

- Copies of your federal tax returns pages 1 & 2 (if you have business income or rent income, please provide either schedule C or E or both).
- Copies of your Social Security benefits statements.
- 1099 forms from your financial institutions.
- Copies of year end statements from your financial institutions listing interest.

### If applying for the Senior Freeze Option, please be aware of the following:

- You will only benefit from the Senior Valuation Freeze program if the 2021 Limited Value (shown on your 2021 Notice of Value) is higher than your 2020 Limited Value.
- Only the **Limited Value** of the property will be frozen. The **TAX RATES** that are set by the Board of Supervisors ([http://webcms.pima.gov/government/board\\_of\\_supervisors](http://webcms.pima.gov/government/board_of_supervisors)) will NOT be frozen. Your taxes will continue to fluctuate.
- Your entire property tax will be based on your Limited Value.
- Any changes to the property (such as escaped improvements or new construction) will result in the removal from the freeze option. Please verify your properties characteristics prior to applying for the Freeze Option by searching your parcel # or address from this website to ensure the accuracy of our listing. Escaped improvements could result in the recalculation of your value.
- If you file a Petition for Review of Valuation while the value is frozen under the Senior Freeze program, your status in the freeze program may be removed depending on the reviewing authority's decision.
- The application period runs from the mail date of the annual Notice of Value to September 1st. You will be notified of our decision in writing by December (please do not call the Assessor's Office prior to December 1st to inquire about your application). Applications received after September 1st will be considered for the following year.
- All applications must be signed. All unsigned applications will be returned.

**Fillable Application:** Senior Property Valuation Protection Option (/Downloads/Forms/104APP.pdf)

Applications and all necessary documents should be mailed to:

Pima County Assessor's Office  
240 N Stone Ave  
Tucson, AZ 85701

For more information please call (520) 724-8630 or [AsrValRelief@pima.gov](mailto:AsrValRelief@pima.gov) (<mailto:asrvalrelief@pima.gov>)