

2025 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. An individual property owner’s total income from **ALL sources**, including non-taxable income, cannot exceed **\$46,416**. The total income from **ALL sources** for two or more property owners cannot exceed **\$58,020** per 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 becomes 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.

Provide your application and ALL required documentation to the Assessor's Office by September 1st, 2025 5pm either in person or by mail to:

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

Email to: asrvalrelief@pima.gov

INSTRUCTIONS FOR APPLYING

For an initial valuation protection option application, the property owner may submit an application after receiving the 2026 annual Notice of Value which are mailed out each February. If the 2026 limited value is higher than the 2025 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 2026 Limited Value is lower than the 2025 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 2022, 2023, and 2024. 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 2022, 2023, and 2024 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. Applicants not providing all required documentation or where there is no signature by the September 1st 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**

Email to: asrvalrelief@pima.gov

The deadline for submitting the application is **September 1, 2025**. *You will be notified by December 1, 2025 on the decision of your application.* For further information, please visit our website at www.asr.pima.gov, or contact us at (520) 724-7500.

2025 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 _____

Applicant Name(s): _____

Property Address: _____

Mailing Address: _____

Phone #: _____ Email: _____

Are you the sole owner? Yes ☐ No ☐ Years lived at this residence: _____ (Must be a minimum of two (2) years)

Qualified Owner(s) date(s) of birth: _____ & _____ (At least one owner must be 65 years old; Provide **one** of the following proofs of age (AZ driver's license or ID card, US passport, Birth Certificate)

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

Did you file Federal Income tax returns for: 2022 2023 2024? If yes, send both pages of your Federal 1040 form for each year filed. If no, send all forms such as the items listed in Section B for each year.

Income Information: List annual household income from all sources, **taxable and non-taxable.**

Section A: Complete If Federal Tax Returns 1040 were Filed			
Filed Federal Income Tax	2022 AGI	2023 AGI	2024 AGI
Single Applicant or Married filing jointly			
Married applicant filing separately			
Member of Household			
Total			
Section B: List All Income NOT Reported on A Federal Tax Return OR if you Did Not file.			
Income from All Sources for ALL Household Members	2022 Income	2023 Income	2024 Income
Wages, Salaries, Tips, Workman's Comp, Gambling (Form W-2, W-2G)			
Social Security Benefits (SSA 1099)			
Pensions, Annuities, Life Insurance (1099-R, 1035 Exchange into New Policy)			
Capital Gains, Dividends, Stocks, Interest, IRA Withdrawals/Rollovers (Form 1099)			
Rental Income, Real Estate Sale, Royalties (1099-S, K-1, 4797, 6252)			
Business Income (Form 1099)			
Refunds, Credits, Unemployment Insurance (Form 1099-G)			
Railroad Retirement Benefits (RRB-1099)			
Veterans Disability Pension (VA Award Letter)			
Alimony Payments Received (Form 1099)			
Estate or Trust Income Received			
Public Assistance Payments (Letter with Benefit Amount)			
Cancelled Debt (Form 1099-C)			
Miscellaneous Income			
Miscellaneous Income			
Total			
Section A & B Total 3-Year Annual Income		Section A & B 3-Year Average	

Under Penalty of Perjury, I hereby certify that all the information contained in the application is true and correct. I agree to provide documentation requested by the county assessor's office to support the income as listed above. I understand the requirements of eligibility & if approved, I consent to the freezing of the Limited Value of my primary residence for a three-year period.

_____/_____
Applicant 1 Signature Applicant 2 Signature

Assessors Use only

Parcel Size/ Use _____ NOC Year: _____ Current Year Appeal: Yes ☐ No ☐

Prior Year LTD: _____ Current Year LTD: _____ Classification for 2+ years: _____