

SENIOR PROPERTY VALUATION PROTECTION APPLICATION  
PINAL COUNTY ASSESSOR  
PO BOX 709  
31 N PINAL ST  
FLORENCE AZ 85132  
<http://co.pinal.az.us/>  
(520) 866-6311

2013

Purpose: To Freeze application year **Full Cash Value Only** of a Primary Residence owned by Seniors Based on Income and Age.

**Application deadline: SEPTEMBER 1<sup>st</sup>, 2013**

It is important to understand, should you qualify for the program your **TAXES are NOT FROZEN.**

The freeze applies only to the FULL CASH VALUE of your property and will remain frozen even in the event of a declining real estate market. Any changes to the property such as new construction or demolitions that will change your FULL CASH VALUE will result in the removal of the freeze.

Until your limited value reaches the amount of your full cash value, your taxes may increase. In addition, if your tax rates increase your taxes will also increase.

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### Qualifications for Seniors' Property Valuation Protection

- AGE:** At least one property owner must be the minimum qualifying age of 65 at the time of application.
- RESIDENCE:** The property must be the owner(s) primary residence. A "primary" residence is that residence which is occupied by the property owner(s) for an aggregate of **nine months** of the calendar year. A qualified owner can have only one primary residence and must have resided in the residence for two years at the time of application. This protection includes **up to ten acres** of land including the primary residence identified by one parcel number.
- OWNERSHIP:** If the property is held in trust, provide proof of trustees along with the application to determine ownership eligibility. **Any change in ownership may result in the loss of the Freeze.**
- INCOME LIMIT:** **All gross income**, taxable and non-taxable, of **all owners** will be used to determine eligibility.  
**\$34,080** – One Owner  
**\$42,600** – Two or More Owners
- INCOME VERIFICATION:** When applying for property valuation protection, documentation such as (**1099'S, W-2'S, & Income Tax Returns**) to verify **all gross income**, **residency** and **age** **must be submitted** with the application. Applications must be submitted in person to the Assessor's office; **NO applications by mail will be accepted.** The list below offers examples of acceptable income verification forms.

- Federal Income Tax Return
- Dividends & Interest
- Business/Farm Income
- Veteran Disability Pension Ins
- Alimony/Welfare Payments
- Social Security Benefits
- Capital Gains/IRA Income
- Rent & Royalty Income
- Workman's Compensation
- Retirement/Pension & Annuity
- Wages/Salaries/Tips
- Disability Compensation
- Railroad Retirement
- AZ Unemployment

- REQUALIFICATION:** 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.

**PINAL COUNTY  
SENIOR PROPERTY VALUATION  
PROTECTION CHECK LIST**

PLEASE BRING DOCUMENTATION WITH YOU FOR VERIFICATION FROM THE FOLLOWING CHECK LIST.

"\_\_\_\_\_ 1. Applicant Proof of age:

- Arizona Drivers License (with date of issue over two years) **OR**
- Birth Certificate **OR**
- Passport

\_\_\_\_\_ 2. Applicant Proof of **Primary Residence for 2 years prior to application: (For Each Owner)**

(Note: The Document must show your physical address and be at least 2 years old)

- **Arizona Drivers License** or **Arizona ID Card** (with date of issue over two years)
- **If document under 2 years must also provide proof of residency with**
- Voter Registration **OR**
- Utility Bills from two years previous

\_\_\_\_\_ 3. **Documentation of All Sources such as (1099'S, W-2'S, & Income Tax Returns)**

**Gross Income TAXABLE & NON-TAXABLE, for Applicant & Co-Owners of the Property**

- |                                  |                                |                           |
|----------------------------------|--------------------------------|---------------------------|
| • Federal Income Tax Return      | • Social Security Benefits     | • Wages/Salaries/Tips     |
| • Dividends & Interest           | • Capital Gains/IRA Income     | • Disability Compensation |
| • Business/Farm Income           | • Rent & Royalty Income        | • Railroad Retirement     |
| • Veteran Disability Pension Ins | • Workman's Compensation       | • AZ Unemployment         |
| • Alimony/Welfare Payments       | • Retirement/Pension & Annuity |                           |

(Income information will be used by this office for verification only and will be considered **confidential**.)

\_\_\_\_\_ 4. Applicant(s) signature(s) on completed application. **All owners must sign** application.

\_\_\_\_\_ 5. If the property is held in a Trust, you must also provide proof of the trustees.

***Qualified Persons Must Renew Application Every 3 Years***

Renewal applications will be sent 6 months prior to renewal date. Applicants qualifying by September 1<sup>st</sup> will be notified by December 1<sup>st</sup> of the application year.

2013

Pinal County Initial Application Income Worksheet
Senior Property Valuation Protection
(520) 866-6311 http://co.pinal.az.us/

Parcel Number - - Manufactured Home Roll#

Application Name: Co-Owners Name:

Property Address:

Mailing Address: (if different from property address)

City/State/Zip: Phone:

Date of Birth: (Primary) Date of Birth: Co-Owners (Attach Proof of Age)
Residence for at least two years before applying? Circle One Yes or No How many years lived in Residence?

Please use the worksheet below to list yearly gross income totals, including income that is not taxed. List income from ALL sources and from ALL owners for the past year. If you do not have income in a particular category, please list zero in that column. Attach to your application with copies of supporting documentation, W-2's, 1099's & tax return and all schedules. Application must be signed by all owners. The deadline for applications and supporting documents is September 1st. The Assessor is required to respond to your application on or before December 1st.

(Income information will be used by this office for verification only and is considered confidential.)

Table with 2 columns: Income Type, 2012 Year. Rows include Salaries, Wages and Tips earned (W-2'S), Interest and Dividends income received (1099's), Capital Gains received (Schedule D) (1099's), IRA distribution (1099's), Pension, Annuity income received (1099's), Social Security Benefits received (include Medicare) 1099's, Business and Farm income received (Scheds C & F) 1099's, Rental and Royalties received (Schedule E), Workmen's compensation payments received (1099's), Railroad and other Retirement benefits received (1099's), Veteran's disability pension payments received (1099's), Alimony payments received / AZ Unemployment Insurance, Estate and trust income received, Welfare payments received, Other income earned or received, Total: \$

Under penalty of perjury, I hereby state that all of the income information is complete and true and is an accurate listing of all taxable and non-taxable income of the applicant and all co-owners.

Print Name

Print Name

Signature Date

Signature Date

NOTE: The Assessor is required to review income qualifications for this program on a triennial basis and must use the average total income during the previous three years for renewals. Please make sure you maintain the necessary records for this review and use the 3 year, renewal worksheet which will be mailed to you prior to your renewal date.