



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

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**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 [mcaassessor.maricopa.gov](http://mcaassessor.maricopa.gov); Select "Customer Portal"

**Email:** [PE.SVP@Maricopa.gov](mailto: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

Please call for alternative solutions for filing if there are additional hardships.

**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.