What are the benefits?

- Senior Value Freeze lessens the impact of a rising market on your home’s valuation.
- Senior Value Freeze is effective for 3 years.
- If qualified, you may continue to reapply for as long as you own your home.

Apache County Assessor’s Office
Rodger Dahoz, Assessor
Jason Moore, Chief Deputy

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apache.assessor@co.apache.az.us
www.co.apache.az.us/assessor
**HOW IT WORKS**

- This is **not** a Tax Freeze.
- Upon qualification, your **value** is frozen in three year increments.
- Tax rates may vary from year to year.
- “Owner” means the owner of record of the property and includes a person who owns the majority beneficial interest of a living trust.
- To qualify, at least one owner must be 65 years of age at time of application.
- The home must be your primary residence for 9 months of the year.
- The home must have been your primary residence for at least 2 years.
- 2020 Income qualifications:
  - 1 owner may have a three year maximum average income of $37,584.
  - 2 or more owners may have a three year maximum average income of $46,980.
- Application period is January 1st to September 1st of each year.

**NOTES**

- Should you qualify for the protection option your taxes are not frozen & will continue to be levied at the same rate as all other properties in the taxing district. The freeze applies to the Limited Property Value.
- If a physical change (addition, remodel) is made to the home, the property will be re-valued according to statute.
- If the owner meets all requirements & the application is approved, the valuation of the home will remain fixed for a three year period.
- To remain eligible, the owner is required to renew the option every three years.
- The freeze terminates if the owner sells the home or otherwise becomes ineligible.
- The freeze applies to the primary residence including not more than 10 acres of undeveloped appurtenant land.
- Contact the Assessor’s Office for more information.

**WHAT TO BRING**

- Application Period is January 1st to September 1st of each year.

**NEW APPLICATION:**
- Your completed & **signed** application.
- Proof of age; drivers license, birth certificate or passport. (one owner must be at least 65 years of age).
- Copies of **all income** for **three years prior to initial application**. Ex: Federal and State tax returns including schedules, Social Security statements, Account Statements, 1099 forms, etc.
- Copy of Declaration of Trust Document.

**RENEWAL:**
- Your completed and **signed** application.
- Copies of **all income** for the last 3 three years; the previous year and the two years before that.