2026

Pinal County Initial Application Income Worksheet
Senior Property Valuation Protection
(520) 866-6361 http://pinalcountyaz.gov

Parcel Number _____- _____-_____ Manufactured Home Roll# _____

Applicant 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.)

Income Type	***2025 Year***
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.**

PINAL COUNTY
WIDE OPEN OPPORTUNITY

SENIOR PROPERTY VALUATION PROTECTION INFORMATION

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(520) 866-6361

2026

The ***Senior Property Valuation Protection Option*** (Senior Freeze) is available to residential homeowners, 65 years of age or older, who meet specific guidelines based on income, ownership, and residency (Arizona Constitution, Article 9, Section 18.) Please be aware, the program will freeze the Limited Property Value of your property for three years, regardless if future property values increase or decrease.

If you are applying for the first time, please submit **your application** in person to the Assessor's Office. The valuation freeze is for three years and is renewable after that time period, if the property owner still qualifies. This does not freeze your property tax bill but does freeze property valuation. Please carefully read the information below and contact our office if you have any questions about the process.

Application Deadline: March 1st thru September 1st, 2026

Important to Note:

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

The freeze applies only to the LIMITED PROPERTY 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.

Qualifications:

1. **AGE:** At least one property owner must be the minimum qualifying age of 65 at the time of application.

2. **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. Please bring your Arizona Driver License. **If your license is less than 2 years old, please bring supporting documentation that shows at least two years of residency at your current address; voter registration card, vehicle registration, etc.**

3. **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.

4. **INCOME LIMIT:** **All gross income**, taxable and non-taxable, of **all owners** will be used to determine eligibility.

$**47,712** – One Owner $**59,640** – Two or More Owners

5. **INCOME VERIFICATION:** When applying for property valuation protection, documentation (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

6. **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.