

## QUALIFICATION REQUIREMENTS FOR A PROPERTY TAX DEFERRAL

Pursuant to Arizona Revised Statutes §§ 42-17301 through 42-17313, the property tax deferral program allows certain individuals to defer property taxes on their primary residence. The **individuals** applying for a property tax deferral must meet certain qualifying requirements. Additionally, the **residence** must meet certain requirements. The statutes further provide that if and when certain events occur, all deferred taxes must be paid within specific time frames. You should carefully consider all the provisions of the property tax deferral program before completing a deferral claim. **A Property Tax Deferral Claim must be filed by April 1 each year.**

The following questions/statements are designed to help you determine if you qualify for a property tax deferral. **If you answer NO to any of them, you are not eligible for a property tax deferral.**

- |  |     |    |
|--|-----|----|
| 1. Are you 70 years of age or older?   | Yes | No |
| 2. a. Have you lived in this residence for at least six years immediately preceding the date of this claim, OR   | Yes | No |
| b. Have you lived in Arizona for at least 10 years immediately preceding this claim for deferral?  | Yes | No |
| 3. Is this the only residence in which you hold an ownership interest, regardless of location.   | Yes | No |
| 4. Either individually or with another resident of the premises, do you own or are you purchasing the premises under a recorded instrument of sale, or hold the property under the terms of a real estate trust? | Yes | No |
| 5. You do not have an ownership interest in any other real property, wherever it may be located, except indirectly through an investment security such as a mutual fund.   | Yes | No |
| 6. Was your total combined taxable household income \$10,000 or less during the prior year?  | Yes | No |
| 7. If married, do both spouses meet all the above requirements, as well as consent to the deferral of property taxes, regardless of whether both spouses hold an ownership interest in the residence?            | Yes | No |

***In addition to the above qualification requirements for the individual, the RESIDENCE must also meet the following criteria:***

- |   |     |    |
|---|-----|----|
| A. This is your primary residence.  | Yes | No |
| B. This residence does not produce any income.  | Yes | No |
| C. The Full Cash Value of this residence as established by the County Assessor for the current tax year is \$150,000 or less.   | Yes | No |
| D. This residence is not subject to the lien of any mortgage, reverse mortgage, deed of trust, or any other real property security interest that has been recorded for <u>less than five years</u> from the date of filing the property tax deferral. | Yes | No |
| E. All property taxes on this residence have been paid for all years preceding the year for which the <u>initial</u> election for deferral of property taxes is made.   | Yes | No |

**NOTE: If you qualify, complete the Tax Deferral Claim and submit it along with this sheet to the County Assessor's Office.**

**RESIDENTIAL PROPERTY TAX DEFERRAL CLAIM**  
Pursuant to Arizona Revised Statutes §§ 42-17301 through 42-17313  
**PLEASE TYPE OR PRINT**

Filed for Tax Year \_\_\_\_\_ Date Filed \_\_\_\_\_ Assessor's Tax Parcel I.D.# \_\_\_\_\_

Name \_\_\_\_\_ Mailing Address \_\_\_\_\_  
\_\_\_\_\_ City/Zip \_\_\_\_\_

Residence Address (If same as above, state same) \_\_\_\_\_

Do you own the residence listed above? Yes \_\_\_\_\_ No \_\_\_\_\_ Purchase Date \_\_\_\_\_

Is this your primary residence? Yes \_\_\_\_\_ No \_\_\_\_\_

**If you answered NO to either of the above questions, STOP! You do not qualify for this program.**

If you own an interest in any other properties, provide a list with a description of each interest.

Are you presently married? Yes \_\_\_\_\_ No \_\_\_\_\_ Applicant's Date of Birth: \_\_\_\_\_ Spouse's Date of Birth: \_\_\_\_\_

How many years have you lived in this residence? \_\_\_\_\_ How many years have you lived in Arizona? \_\_\_\_\_  
(Provide proof of residency: utility statement, voter registration, etc.) (Provide proof of location and date residency was established)

**State total taxable income of all persons residing in your residence during the tax year immediately preceding the date of claim and attach copy of State Income Tax Return(s): \$\_\_\_\_\_.** If no tax return has been filed, provide a signed statement certifying that income does not exceed \$10,000.

List below all mortgages, deeds of trust, and other security interests that constitute CURRENT LIENS on the residence being claimed. Include the year or years they were recorded and the dollar amount.

LIENHOLDER NAME AND ADDRESS	LOAN NUMBER	YEAR FILED	AMOUNT OF LIEN
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____

Attach a separate sheet if more space is required.

*I/we the undersigned, understand that the total amount of deferred taxes, plus interest and costs that accrue on this residence will become DUE AND PAYABLE within the time frames stated if any of the following occurs:*

- Within one year of death of claimant, without qualifying spouse.
- Within 120 days of sale of residence
- Within 120 days of claimant's and spouse's change of residence, except for illness
- Residence use changes to income producing (rental/lease)

**Under penalty of perjury, I/we hereby certify to the best of my/our knowledge that all of the answers given on this form are true and correct. I/we also consent to the deferral of property taxes for the tax year noted above.**

\_\_\_\_\_  
Signature of Claimant Date Phone

\_\_\_\_\_  
Signature of Spouse Date Assessor Witness or Notary Date

COUNTY ASSESSOR USE ONLY			
Total Amount of Liens:	(a)\$ _____	Full Cash Value of Residence:	\$ _____
Tax Deferred Prior Years:	(b)\$ _____	X .90 = Adjusted Full Cash Value:	(d)\$ _____
Subtotal (Add a and b):	(c)\$ _____	Minus Subtotal (c):	\$ _____
<b>Maximum Deferral (d - c):</b>			<b>\$ _____</b>
<b>Deferral Approved Yes <input type="checkbox"/> No <input type="checkbox"/></b>		<b>Assessor/Deputy _____</b>	