



PABLO A. RAMOS
SANTA CRUZ COUNTY ASSESSOR
Freeze is for 2023 – 2025 Tax Years
SENIOR PROPERTY VALUATION
PROTECTION OPTION INFORMATION

PURPOSE: To freeze full cash value of a primary residence owned by seniors based on Income and age.

Requirements for Applicant:

- **Must be on title of property and a minimum of age 65**
- **Property must be primary residence for a minimum of two (2) years. Rental property does not qualify. Primary residence is defined as the owner's one and only main residence where the owner intends to reside. A taxpayer can have only one primary residence.**
- **All sources of income from all owners, including taxable and nontaxable monies, cannot exceed \$40,368 per year for a single owner or \$50,460 per year for two or more owners**

Documents Required with Application:

- Proof of age eligibility – We need copies of one of the following: **Birth certificate, Passport or Driver's License.**
- Proof of residency- We need copies of one of the following: **Driver's License, State issued ID card or Voter Registration, etc.**
- Proof of property ownership- We need copies of one of the following: **Valuation Notice, Tax Bill or Deed.**
- Proof of Income - We need copies of the following items that apply **Dividends, Social Security, Retirement, Pension, Wages, Salaries, Annuities, Alimony, Disability, Unemployment or Public Benefit Statements & Copies of Previous Year's Income Tax Returns 2019, 2020 and 2021.**

(Income information will be use by this office for verification only and will be considered confidential)

Qualified persons MUST RENEW application EVERY 3 YEARS
Renewal applications will be sent 6 months prior to renewal date.

* www.santacruzcountyz.gov *

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