



**NAVAJO COUNTY ASSESSOR'S OFFICE**  
Navajo County Governmental Center  
PO Box 668  
Holbrook, Arizona 86025  
(928) 524-4086  
CAMMY DARRIS, ASSESSOR



**Marlene Sample**  
Chief Deputy Assessor

**SENIOR PROPERTY VALUATION FREEZE**

To be eligible to apply for this benefit, your home must have been your primary residence for a minimum of two full years prior to January 1, 2021.

Please contact this office after January 1, 2021 to request an application. The following items must be submitted by September 1, 2021 for an application to be considered complete:

**NEW APPLICANTS**

- Proof that one of the owners is 65 prior to January 1, 2021. (A passport, a copy of an Arizona driver's license or Arizona ID is acceptable proof)

**NEW AND RENEWING APPLICANTS**

- Proof that a single owner's 3-year average income does not exceed \$38,112 and multiple owners' income does not exceed \$47,640. Income must be considered from all sources and is not the "Adjusted Gross Income" as listed on your IRS filing (if you file.) Proof of income for the prior three years must be submitted for all parties listed as owners whether or not they occupy the home. Proof consists of:

If you file taxes:

- 2018 Copy of IRS filing
- 2019 Copy of IRS filing
- 2020 Copy of IRS filing

**OR**

If you do not file taxes:

- 2018 Soc. security, W2, pension, interest and all other income statements
- 2019 Soc. security, W2, pension, interest and all other income statements
- 2020 Soc. security, W2, pension, interest and all other income statements

Please mail your signed application and other proof documents to:

Navajo County Assessor  
PO Box 668  
Holbrook, AZ 86025-0668

To remain eligible, the owner is required to renew the option every three years. The freeze terminates if the owner sells the home, makes changes to the property, or otherwise becomes ineligible. At that time, the property will be re-valued to reflect the current full cash value.

It is important to remember:

- While the Limited Property Value or Assessed Valuation will be frozen as long as the owner remains eligible, TAXES for the primary residence will not be frozen and will continue to be levied at the rate set by the taxing jurisdiction (schools, special districts, fire districts, etc.) as all other properties in the same taxing district.