

Application Period is January 1 to April 1



Applicant and property must meet all requirements to qualify for property tax deferral.

Tax deferral application must be submitted **each year** for the taxes to be deferred for that tax year.

Property tax deferral does not excuse the tax liability, only delays it.

The total amount of deferred taxes, plus interest and costs that accrue on the residence will become due when the claimant passes away, the residence is sold, the claimant and spouse changes residence, or if the property changes to income producing.

Apache County Assessor's Office
Rodger Dahozy, Assessor
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Residential Property Tax Deferral



Individual Requirements:

- Applicant must be 70 years of age or older.
- Must have lived in this residence for the last 6 years, or must have lived in Arizona for the last 10 years.
- Applicant cannot hold ownership interest on any other property, regardless of location.
- Applicant must own or is purchasing the property under a recorded instrument of sale or hold the property under the terms of a real estate trust.
- Must not have an ownership interest in any other real property regardless of location, except indirectly through an investment security such as a mutual fund.
- Taxable household income cannot exceed \$10,000 in the prior year.
- If married, both spouses must meet all above requirements, and consent to the deferral of property taxes.

Property Requirements:

- Must be your primary residence.
- The residence does not produce any income.
- The Full Cash Value of the property is \$150,000 or less.
- The residence must not be subject to the lien of any mortgage, reverse mortgage, deed of trust, or any other real property security interest that has been recorded less than 5 years.
- All property taxes have been paid preceding the initial application for tax deferral.

Application must be submitted by April 1st every year along with state income tax returns, and proof of residence

ITEMS OF NOTES

- The property taxes are not excused under this program.
- All taxes, interests, and costs will come due within the timeframe 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)
- Primary residence includes no more than 10 acres of undeveloped appurtenant land.
- Contact the Assessor's Office for more information.