



APPLICATION FOR EXTENSION OF PAYMENT OF DEFERRED PROPERTY TAXES OR SPECIAL ASSESSMENTS

REVENUE USE ONLY
Date Received

- File your completed application with the Oregon Department of Revenue at the address below.
- Your application must be filed prior to August 15 of the calendar year following the calendar year of death of the prior applicant.
- Attach a current financial statement to your application.

1 Applicant's Name (Last, First, M.I.)		All Heirs as Named in Probate or Deed (attach additional sheets if necessary)	
Mailing Address		(a)	
City, State, ZIP Code		Telephone Number	
		(b)	
		(c)	
Property Address (if different than applicant's mailing address)		(d)	
2 Assessor's Account Number	Department of Revenue Deferral Account Number	Date Deferral Account was Disqualified	
3 Name of Prior Deferral Applicant		Date of Death of Prior Deferral Applicant	
4 Date Heirs Established Property as Principal Residence		5 Proof of Ownership—Copy of Probate or Deed	

6 I (or each of us if joint heirs) am applying for an extension of time for payment of the deferred account. The time extension will not exceed five years after August 15 of the calendar year following the original deferral applicant's death. In addition, **all** of the following statements are true:

- The property is the homestead of an heir before August 15 of the calendar year following the original deferral applicant's death.
- All heirs own the property by recorded probate or deed.
- All recorded property heirs are applying jointly for the extension of time.

The extension of time will terminate immediately if any **one** of the following occurs:

- The homestead property is sold or ownership is transferred.
- An heir ceases to occupy the property as a principal residence.
- The property is a mobile home or floating home and it is moved out of state.

DECLARATION

7 I (or each of us if joint heirs/owners) have read this document and understand the conditions of the extension **and** agree to the terms and conditions under which the payment extension is granted.

Applicant's Signature		Date		Social Security No.	
X					
Joint Owner's Signature		Social Security No.		Joint Owner's Signature	
(a) X				(c) X	
Joint Owner's Signature		Social Security No.		Joint Owner's Signature	
(b) X				(d) X	

THIS SPACE FOR DEPARTMENT OF REVENUE USE ONLY

Application		Date		Reason for Denial		Date Notice Sent to Applicant	
<input type="checkbox"/> Approved <input type="checkbox"/> Denied							
<input type="checkbox"/> Property Qualified for Extension of Payment		Date		<input type="checkbox"/> Financial Statement Reviewed		Date	
<input type="checkbox"/> Account Disqualified		Date		Reason for Disqualification		Date Collections Rec'd Account	

150-490-020 (Rev. 6-05) Web

General tax information..... www.oregon.gov/DOR
 Salem..... 503-378-4988
 Toll-free within Oregon..... 1-800-356-4222

Asistencia en español:
 Salem..... 503-945-8618
 Gratis en Oregon..... 1-800-356-4222

TTY (hearing or speech impaired; machine only):
 Salem..... 503-945-8617
 Toll-free within Oregon 1-800-886-7204

Americans with Disabilities Act (ADA): Call one of the help numbers for information in alternative formats.

Return your completed application to:

**PROPERTY TAX DIVISION
 OREGON DEPARTMENT OF REVENUE
 PO BOX 14380
 SALEM OR 97309-5075**